

1120Form
Department of the Treasury
Internal Revenue Service**U.S. Corporation Income Tax Return**

OMB No. 1545-0123

For calendar year 2017 or tax year beginning Nov 1, 2017, ending Oct 31, 2018► Go to www.irs.gov/Form1120 for instructions and the latest information.**2017**

A Check if:			
a Consolidated return (attach Form 851) <input type="checkbox"/>	Name WISE ESPRESSO BAR CORP		
b Life/nonlife consolidated return. <input type="checkbox"/>	Number, street, and room or suite no. If a P.O. box, see instructions. 3120 CONEY ISLAND AVE		
2 Personal holding co. (attach Sch. PH) <input type="checkbox"/>	City or town, state, or province, country, and ZIP or foreign postal code NY 11235		
3 Personal service corp. (see Instructions) <input type="checkbox"/>	D Total assets (see Instructions) \$ 213,940		
4 Schedule M-3 attached <input type="checkbox"/>	E Check if:	(1) <input type="checkbox"/> Initial return	(2) <input type="checkbox"/> Final return
		(3) <input type="checkbox"/> Name change	(4) <input type="checkbox"/> Address change

Income

Deductions (See instructions for limitations on deductions.)

Tax, Refundable Credits, and Payments

Sign
Here**TYPE
OR
PRINT**

Name WISE ESPRESSO BAR CORP	B Employer identification number
Number, street, and room or suite no. If a P.O. box, see instructions. 3120 CONEY ISLAND AVE	C Date incorporated 11/15/2013
City or town, state, or province, country, and ZIP or foreign postal code NY 11235	D Total assets (see Instructions) \$ 213,940

E Check if: (1) <input type="checkbox"/> Initial return	(2) <input type="checkbox"/> Final return
(3) <input type="checkbox"/> Name change	(4) <input type="checkbox"/> Address change

1a Gross receipts or sales	1a 2,480,789	1c 2,480,789
b Returns and allowances	1b	2 1,875,271
c Balance. Subtract line 1b from line 1a		3 605,518
2 Cost of goods sold (attach Form 1125-A)		4
3 Gross profit. Subtract line 2 from line 1c		5
4 Dividends (Schedule C, line 19)		6
5 Interest		7
6 Gross rents		8
7 Gross royalties		9
8 Capital gain net income (attach Schedule D (Form 1120))		10
9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		11 605,518
10 Other income (see instructions—attach statement)		12 95,420
11 Total income. Add lines 3 through 10		13 236,196
12 Compensation of officers (see instructions—attach Form 1125-E)		14 0
13 Salaries and wages (less employment credits)		15
14 Repairs and maintenance		16 158,133
15 Bad debts		17 194,148
16 Rents		18 13,500
17 Taxes and licenses		19
18 Interest		20 11,141
19 Charitable contributions		21
20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		22 0
21 Depletion		23
22 Advertising		24
23 Pension, profit-sharing, etc., plans		25
24 Employee benefit programs		26 127,857
25 Domestic production activities deduction (attach Form 8903)		27 836,395
26 Other deductions (attach statement) Other Deductions Statement		28 -230,877
27 Total deductions. Add lines 12 through 26		29a 29a
28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.		29b 29b
29a Net operating loss deduction (see instructions)		29c 29c
b Special deductions (Schedule C, line 20)		
c Add lines 29a and 29b		
30 Taxable income. Subtract line 29c from line 28. See instructions		30 -230,877
31 Total tax (Schedule J, Part I, line 11)		31
32 Total payments and refundable credits (Schedule J, Part II, line 21)		32
33 Estimated tax penalty. See instructions. Check if Form 2220 is attached		33 Refunded
34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed		34
35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid		35
36 Enter amount from line 35 you want: Credited to 2018 estimated tax ►		36

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return
with the preparer shown below?
See Instructions. Yes No

Signature of officer

Date

PRESIDENT

Title

Paid
Preparer
Use Only

Print/Type preparer's name

MARINA LERNER

Preparer's signature

MARINA LERNER

Date

01/28/2019

Check If
self-employed

PTIN P00084823

Firm's name ► McLAN ACCOUNTING LLC

Firm's address ► 4121 18 AVE. BROOKLYN NY 11218

Firm's EIN

Phone no. (718) 871-8250

For Paperwork Reduction Act Notice, see separate instructions.

Form **1120** (2017)

Schedule C	Dividends and Special Deductions (see instructions)	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see Instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Total. Add lines 1 through 8. See Instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ►			
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ►			

Schedule J Tax Computation and Payment (see instructions)**Part I-Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions ► <input type="checkbox"/>	
2	Income tax. Check if a qualified personal service corporation. See instructions	► <input type="checkbox"/> 2
3	Alternative minimum tax (attach Form 4626)	3
4	Add lines 2 and 3	4
5a	Foreign tax credit (attach Form 1118)	5a
b	Credit from Form 8834 (see instructions)	5b
c	General business credit (attach Form 3800)	5c
d	Credit for prior year minimum tax (attach Form 8827)	5d
e	Bond credits from Form 8912	5e
6	Total credits. Add lines 5a through 5e	6
7	Subtract line 6 from line 4	7
8	Personal holding company tax (attach Schedule PH (Form 1120))	8
9a	Recapture of investment credit (attach Form 4255)	9a
b	Recapture of low-income housing credit (attach Form 8611)	9b
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c
d	Interest due under the look-back method—Income forecast method (attach Form 8866)	9d
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e
f	Other (see instructions—attach statement)	9f
10	Total. Add lines 9a through 9f	10
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	11

Part II-Payments and Refundable Credits

12	2016 overpayment credited to 2017	12
13	2017 estimated tax payments	13
14	2017 refund applied for on Form 4466	14 ()
15	Combine lines 12, 13, and 14	15
16	Tax deposited with Form 7004	16
17	Withholding (see instructions)	17
18	Total payments. Add lines 15, 16, and 17	18
19	Refundable credits from:	
a	Form 2439	19a
b	Form 4136	19b
c	Form 8827, line 8c	19c
d	Other (attach statement—see instructions)	19d
20	Total credits. Add lines 19a through 19d	20
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21

Schedule K Other Information (see Instructions)

1	Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ►	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ► 722410		
b	Business activity ► EXPRESSO BAR		
c	Product or service ► SERVICES		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ►		X
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		X
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X

Schedule K Other Information (continued from page 3)

5	At the end of the tax year, did the corporation:			<input type="checkbox"/>	<input checked="" type="checkbox"/>
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see Instructions.					
If "Yes," complete (i) through (iv) below.					
(i) Name of Corporation		(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock	
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see Instructions.					
If "Yes," complete (i) through (iv) below.					
(i) Name of Entity		(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital	
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316.					
If "Yes," file Form 5452, Corporate Report of Nondividend Distributions. See the Instructions for Form 5452.					
If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.					
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock?					
For rules of attribution, see section 318. If "Yes," enter:					
(a) Percentage owned ► _____ and (b) Owner's country ► _____					
(c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ► _____					
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ► <input type="checkbox"/>					
If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.					
9 Enter the amount of tax-exempt interest received or accrued during the tax year ► \$ _____					
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ► 1					
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ► <input type="checkbox"/>					
If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.					
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) ► \$ 13,038					
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?					
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ► \$ _____					
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See Instructions.					
If "Yes," complete and attach Schedule UTP.					
15a Did the corporation make any payments in 2017 that would require it to file Form(s) 1099?					
b If "Yes," did or will the corporation file required Forms 1099?					
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?					
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?					
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?					
19 During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?					

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		6,500.		10,119.
2a	Trade notes and accounts receivable	()		()	
b	Less allowance for bad debts				
3	Inventories		19,830.		109,850.
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets	122,080.		122,080.	
b	Less accumulated depreciation	(88,254.)	33,826.	(99,395.)	22,685.
11a	Depletable assets	()		()	
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)	97,612.		97,612.	
b	Less accumulated amortization	(28,514.)	69,098.	(38,326.)	59,286.
14	Other assets (attach statement)		12,000.		12,000.
15	Total assets		141,254.		213,940.
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders		138,542.		231,406.
20	Mortgages, notes, bonds payable in 1 year or more		36,782.		247,481.
21	Other liabilities (attach statement)				
22	Capital stock: a Preferred stock	200.	200.	200.	200.
b	Common stock				
23	Additional paid-in capital				
24	Retained earnings—Appropriated (attach statement)				
25	Retained earnings—Unappropriated		-34,270.		-265,147.
26	Adjustments to shareholders' equity (attach statement)				
27	Less cost of treasury stock	()		()	
28	Total liabilities and shareholders' equity		141,254.		213,940.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	-230,877.	7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest \$ _____	
2	Federal income tax per books				
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation . . . \$	
b	Charitable contributions . . . \$		b	Charitable contributions \$	
c	Travel and entertainment . . . \$				
6	Add lines 1 through 5	-230,877.	9	Add lines 7 and 8	
			10	Income (page 1, line 28)—line 6 less line 9	-230,877.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	-34,270.	5	Distributions: a Cash	
2	Net income (loss) per books	-230,877.	b	Stock	
3	Other increases (itemize):		c	Property	
4	Add lines 1, 2, and 3	-265,147.	6	Other decreases (itemize):	
			7	Add lines 5 and 6	
			8	Balance at end of year (line 4 less line 7)	-265,147.

Form 1125-A

(Rev. October 2016)
Department of the Treasury
Internal Revenue Service

Cost of Goods Sold

OMB No. 1545-0123

► Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.
► Information about Form 1125-A and its instructions is at www.irs.gov/form1125a.

Name	Employer identification number
WISE ESPRESSO BAR CORP	
1 Inventory at beginning of year	1 19,830
2 Purchases	2 1,965,291
3 Cost of labor	3
4 Additional section 263A costs (attach schedule)	4
5 Other costs (attach schedule) supplies.	5 0
6 Total. Add lines 1 through 5	6 1,985,121
7 Inventory at end of year	7 109,850
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See Instructions	8 1,875,271

9a Check all methods used for valuing closing inventory:

(i) Cost
(ii) Lower of cost or market
(iii) Other (Specify method used and attach explanation.) ►

b Check if there was a writedown of subnormal goods ►

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ►

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO 9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions Yes No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions**Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Fillers of Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. If you are a qualifying taxpayer or a qualifying small business taxpayer (defined below), you can adopt or change your accounting method to account for inventoriable items in the same manner as materials and supplies that are not incidental.

Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method).

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See the instructions for lines 2 and 7.

For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change In Accounting Method, and its instructions.

Qualifying taxpayer. A qualifying taxpayer is a taxpayer that, (a) for each prior tax year ending after December 16, 1998, has average annual gross receipts of \$1 million or less for the 3 prior tax years, and (b) its business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2001-10, 2001-2 I.R.B. 272.

Qualifying small business taxpayer. A qualifying small business taxpayer is a taxpayer that, (a) for each prior tax year

ending on or after December 31, 2000, has average annual gross receipts of \$10 million or less for the 3 prior tax years, (b) whose principal business activity is not an ineligible activity, and (c) whose business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2002-28, 2002-18 I.R.B. 815.

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property by a corporation for use in its trade or business or in an activity engaged in for profit.

See the discussion on section 263A uniform capitalization rules in the Instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

Form 1125-E

(Rev. October 2016)

Department of the Treasury
Internal Revenue Service

Compensation of Officers

- Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.
- Information about Form 1125-E and its separate instructions is at www.irs.gov/form1125e.

OMB No. 1545-0123

Name **WISE ESPRESSO BAR CORP** Employer Identification number

Note: Complete Form 1125-E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

Form **8879-C****IRS e-file Signature Authorization for Form 1120**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue ServiceFor calendar year 2017, or tax year beginning Nov 1, 2017, ending Oct 31, 2018**2017**

- Do not send to the IRS. Keep for your records.
 ► Go to www.irs.gov/Form8879C for the latest information.

Name of corporation

WISE ESPRESSO BAR CORP

Employer identification number

Part I Tax Return Information (Whole dollars only)

1 Total income (Form 1120, line 11)	1	605,518.
2 Taxable income (Form 1120, line 30)	2	-230,877.
3 Total tax (Form 1120, line 31)	3	
4 Amount owed (Form 1120, line 34)	4	
5 Overpayment (Form 1120, line 35)	5	

Part II Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2017 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize _____ to enter my PIN as my signature
 ERO firm name do not enter all zeros

on the corporation's 2017 electronically filed income tax return.

As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2017 electronically filed income tax return.

Officer's signature ► _____ Title ► PRESIDENT

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

 do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ► _____ Date ► 01/28/2019

**ERO Must Retain This Form – See Instructions
 Do Not Submit This Form to the IRS Unless Requested To Do So**

4562Form of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**

(Including Information on Listed Property)

OMB No. 1545-0172

2017Attachment
Sequence No. 179

► Attach to your tax return.

► Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return

WISE ESPRESSO BAR CORP

Business or activity to which this form relates

Form 1120 Line 20

Identifying number

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	510,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12 ►	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2017	17	11,141.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► <input type="checkbox"/>		

Section B—Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a Class life				S/L	
b 12-year			12 yrs.		S/L
c 40-year			40 yrs.	MM	S/L

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	11,141.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Form 4562 (2017)

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--	----------------------------------	--	----------------------------	--	---------------------------	------------------------------	----------------------------------	------------------------------------

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . **25**

26 Property used more than 50% in a qualified business use:

%								
%								
%								

27 Property used 50% or less in a qualified business use:

%				S/L -				
%				S/L				
%				S/L				

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . **28**

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 . **29**

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30	Total business/investment miles driven during the year (don't include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
31	Total commuting miles driven during the year												
32	Total other personal (noncommuting) miles driven												
33	Total miles driven during the year. Add lines 30 through 32												
34	Was the vehicle available for personal use during off-duty hours?												
35	Was the vehicle used primarily by a more than 5% owner or related person?												
36	Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons (see instructions).

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners	<input type="checkbox"/> Yes	<input type="checkbox"/> No
39	Do you treat all use of vehicles by employees as personal use?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
40	Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
41	Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2017 tax year (see instructions):					
43 Amortization of costs that began before your 2017 tax year				43	9,812.
44 Total. Add amounts in column (f). See the instructions for where to report				44	9,812.

Form 1120
Schedule L

Other Assets

2017

Name as Shown on Return WISE ESPRESSO BAR CORP	Employer Identification No.
---	-----------------------------

Other Current Assets:	Beginning of tax year	End of tax year
Totals to Form 1120, Schedule L, line 6 ►		
Other Investments:	Beginning of tax year	End of tax year
Totals to Form 1120, Schedule L, line 9 ►		
Other Assets:	Beginning of tax year	End of tax year
Security Deposit Rent	12,000.	12,000.
Totals to Form 1120, Schedule L, line 14 ►	12,000.	12,000.

Form 1120
Schedule L**Other Liabilities**
and Adjustments to Shareholders' Equity**2017**

Name WISE ESPRESSO BAR CORP	Employer Identification No.
---------------------------------------	-----------------------------

Other Current Liabilities:	Beginning of tax year	End of tax year
Totals to Form 1120, Schedule L, line 18 ►		
Other Liabilities:	Beginning of tax year	End of tax year
AMEX CR CD	0.	0.
CHASE CR CD**1357	29,900.	0.
CITIBANK CR CD	901.	0.
AMEX BRC	0.	241,500.
CHASE CR CD**9102	5,981.	5,981.
Totals to Form 1120, Schedule L, line 21 ►	36,782.	247,481.
Retained Earnings — Appropriated:	Beginning of tax year	End of tax year
Totals to Form 1120, Schedule L, line 24 ►		
Adjustments to Shareholders' Equity:	Beginning of tax year	End of tax year
Totals to Form 1120, Schedule L, line 26 ►		

IRS e-file Authentication Statement

2017

► Keep for your records

Name(s) Shown on Return
WISE ESPRESSO BAR CORP

Employer ID No.

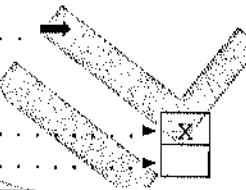
A – Practitioner PIN Authorization

QuickZoom to the Federal Information Worksheet to enter PIN information

Please indicate how the taxpayer(s) PIN(s) are entered into the program.

Officer entered PIN

ERO entered Officer's PIN

**B – Signature of Electronic Return Originator****ERO Declaration:**

I declare that the information contained in this electronic tax return is the information furnished to me by the corporation. If the corporation furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the corporation. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

I am signing this Tax Return by entering my PIN below.

ERO's PIN (EFIN followed by any 5 numbers) EFIN121944 Self-Select PIN 41211

C – Signature of Officer**Perjury Statement:**

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2017 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure:

I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

Electronic Funds Withdrawal Consent (if applicable):

I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self-selected PIN below.

Officer's PIN 41214
 Date 01/23/2019

Form 1120, Line 29a

Net Operating Loss Worksheet

2017

Name
WISE ESPRESSO BAR CORP

Employer Identification Number

CURRENT LAW: Two year carryback, twenty year carryover

NOL Carryover Year	A Carryover	B Less Carrybacks/ Carryovers	C Adjusted Carryover
2016.....			
2015.....	10,892.		10,892.
2014.....			
2013.....	2,146.		2,146.
2012.....			
2011.....			
2010.....			
2009.....			
2008.....			
2007.....			
2006.....			
2005.....			
2004.....			
2003.....			
2002.....			
2001.....			
2000.....			
1999.....			
1998.....			
1997.....			
Total new law.....	13,038.		13,038.

OLD LAW: Three year carryback, fifteen year carryover

NOL Carryover Year	A Carryover	B Less Carrybacks/ Carryovers	C Adjusted Carryover
2011.....			
2010.....			
2009.....			
2008.....			
2007.....			
2006.....			
2005.....			
2004.....			
2003.....			
2002.....			
2001.....			
2000.....			
1999.....			
1998.....			
1997.....			
Total old law.....			

WISE ESPRESSO BAR CORP

Net Operating Loss Summary

NOL Carryover Year	A NOL Carryover Available	B Deduction Allowed in Current Year	C Adjustment Under Section 172(b)(2)	D Remaining Carryover 20 Years	E Remaining Carryover 15 Years*
2016					
2015	10,892.			10,892.	
2014					
2013	2,146.			2,146.	
2012					
2011					
2010					
2009					
2008					
2007					
2006					
2005					
2004					
2003					
2002					
2001					
2000					
1999					
1998					
1997					
Totals	13,038.			13,038.	
Less: Carryover expiring due to 20-year limitation					
Less: Carryover expiring due to 15-year limitation					
Add: Current year net operating loss					230,877.
Less: Carryback of current year net operating loss					
Net operating loss carryover to next year					243,915.

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WISE ESPRESSO BAR CORP

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1

Additional information from your 2017 Federal Corporation Tax Return

Form 1120: US Corporation Income Tax Return

Other Deductions

Continuation Statement

Description	Amount
ACCOUNTING	1,360
AMORTIZATION	9,812
AUTOMOBILE AND TRUCK EXPENSE	14,571
BANK CHARGES	9,257
CLEANING	300
INSURANCE	4,758
LEGAL AND PROFESSIONAL	850
OFFICE EXPENSE	1,175
TELEPHONE	3,035
UTILITIES	67,685
WEBSITE	3,766
PROF. SVC.	10,700
EXTERMINATING	588
Total	127,857

SMART WORKSHEET FOR: Form 1120: US Corporation Income Tax Return

Line 17A

Itemization Statement

Description	Amount
NYS CORP TAX	1,863.
NYC CORP TAX	517.
Total	2,380.

SMART WORKSHEET FOR: Form 1120: US Corporation Income Tax Return

Line 17C

Itemization Statement

Description	Amount
FICA	25,369.
SUTA	2,493.
FUTA	707.
Total	28,569.

SMART WORKSHEET FOR: Form 1120: US Corporation Income Tax Return

Line 17D

Itemization Statement

Description	Amount
NYS SALES TAX	163,199.
Total	163,199.



Department of Taxation and Finance

General Business Corporation Franchise Tax Return

Tax Law – Article 9-A

CT-3

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2017. If you use it for any prior periods, the return will **not** be processed and will **not** be considered timely filed. As a result, penalties and interest may be incurred.

See Instructions, Form CT-3-I, before completing return.

All filers must enter tax period:

beginning **11-01-17** ending **10-31-18**

Final return <input type="checkbox"/>	Amended return <input type="checkbox"/>			
Employer identification number (EIN)		File number	Business telephone number	
		AA5	(347) 424-5773	
Legal name of corporation			Trade name/DBA	
WISE ESPRESSO BAR CORP				
Mailing name (<i>If different from legal name above</i>)			State or country of incorporation	
c/o			NY	
Mailing address number and street or PO box			Date of incorporation	Foreign corporations: date began business in NYS
3120 CONEY ISLAND AVE			11-15-13	
City	State	ZIP code	Country (<i>If not United States</i>)	
BROOKLYN	NY	11235		
Principal business activity in NYS			NAICS business code number (<i>From NYS Pub. 910</i>)	
EXPRESSO BAR				
If address/phone above is new, mark an X in the box <input type="checkbox"/>			If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business Information</i> in Form CT-1.	

- A. Pay amount shown on Part 2, line 23c. Make payable to: **New York State Corporation Tax**
 Attach your payment here. (*Detach all check stubs; see instructions for details.*) Payment enclosed A 1,554
- B. Are you subject to the metropolitan transportation business tax (MTA surcharge)? (*see instructions; mark an X in the appropriate box*) B Yes X No
- C. If you are disclaiming tax liability in New York State based on Public Law 86-272, mark an X in the box (*see instructions*) C

Third – party designee <i>(see instructions)</i>	Yes <input type="checkbox"/> No <input type="checkbox"/> Designee's name (<i>print</i>)	Designee's phone number (<i> </i>)
	Designee's e-mail address	PIN <input type="text"/>

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person	Signature of authorized person	Official title PRESIDENT
	E-mail address of authorized person		Telephone number (347) 424-5773 Date
Paid preparer use only <i>(see instr.)</i>	Firm's name (<i>or yours if self-employed</i>) MCLAN ACCOUNTING LLC	Firm's EIN 20-1684592	Preparer's PTIN or SSN
	Signature of individual preparing this return MARINA LERNER	Address 4121 18 AVE. BROOKLYN NY 11218	City State ZIP code
	E-mail address of individual preparing this return CPAMCLAN@GMAIL.COM	Preparer's NYTPRIN or 03	Excl. code Date 01-28-19

See instructions for where to file.

Content of Form CT-3

Part 1 – General corporate information	Part 5 – Computation of investment capital for the current tax year
Part 2 – Computation of balance due or overpayment	Part 6 – Computation of business apportionment factor
Part 3 – Computation of tax on business income base	Part 7 – Summary of tax credits claimed
Part 4 – Computation of tax on capital base	

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REV 11/27/17 PRO

Part 1 – General corporate information

Section A – Qualification for preferential tax rates – If you are a corporation as identified in this section and qualify for preferential tax rates, mark an **X** in the boxes that apply to you (see instructions).

- 1 A qualified emerging technology company (QETC) for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts • 1
- 2 A qualified New York manufacturer based on the principally engaged test for purposes of the lower business income base tax rate and fixed dollar minimum tax amounts • 2
- 3 A qualified New York manufacturer based on the principally engaged test for purposes of the lower capital base tax rate and capital base tax cap • 3
- 4 A qualified New York manufacturer based on the significant employment and property test for purposes of the lower tax rates, capital base tax cap, and fixed dollar minimum tax amounts • 4
- 5 Claiming cooperative housing corporation status for the lower capital base tax rate • 5
- 6 A small business eligible for the capital base tax exception
 - If you marked this box, complete line 6a; also mark the box at line 6b or 6c, if applicable.
 - 6a Total capital contributions • 200
 - 6b Small business taxpayers only: you are also a QETC • 6b
 - 6c Small business taxpayers only: you are also a qualified New York manufacturer • 6c
- 7 A qualified entity of a New York State innovation hot spot that operates solely within such New York State innovation hot spot, and you have elected to be subject only to the fixed dollar minimum tax base • 7

Section B – New York State Information (see instructions)

- 1 Number of New York State employees • 1
- 2 Wages paid to New York State employees • 2
- 3 Number of business establishments in New York State • 3
- 4 If you have an interest in, or have rented, real property in New York State, mark an **X** in the box • 4
- 5 If you are claiming an exception to the related member expense addback under Tax Law §208.9(o)(2)(B), mark an **X** in the box • 5
- 5a If you marked the line 5 box, use line 5a to report the applicable exception number (1-4) and the amount of royalty payments

Number	Amount
5a	• <input type="checkbox"/>
- 6 If you are not protected by Public Law 86-272 and are subject to tax **solely** as a result of deriving receipts in New York State, mark an **X** in the box • 6

Section C – Filing information

- 1 Federal return filed – you must mark an **X** in one box and attach a complete copy of your federal return

1120 • 1120 consolidated • or 1120-REIT • 1120S • 1120F • 1120-H •

- 2 Amended return – If you marked the amended return box on page 1, then for any item(s) that apply, mark an **X** in the box and attach documentation:

Final federal determination • <input type="checkbox"/>	Date of determination • <input type="checkbox"/>	NOL carryback • <input type="checkbox"/>	Failure to meet investment capital holding period • <input type="checkbox"/>
Capital loss carryback ... • <input type="checkbox"/>	1139 • <input type="checkbox"/>	1120X • <input type="checkbox"/>	

- 2a Enter the tax due amount from your most recently filed New York State return for this tax period • 2a

- 3 Required attachments – For all forms, other than tax credit claim forms, that are attached to this return, mark an **X** in the applicable box(es)

CT-3.1 • CT-3.2 • CT-3.3 • CT-3.4 • CT-60 • CT-225 • Other (identify): _____ •

- 4 If you are claiming tax credits, enter the number of tax credit forms attached to this return. Where multiple forms are filed for the same credit, count each form filed. • 4

- 5 If you filed federal Form 1120F and you have effectively connected income (ECI), mark an **X** in the box • 5

- 6 Were you required to report, under P.L. 110-343, Div. C, §801(d)(2), any nonqualified deferred compensation on your 2017 federal return? (see instructions) Yes • No •

- 7 If you are a foreign corporation computing your tax taking into account only your distributive shares from multiple limited partnerships, mark an **X** in the box and file Form CT-60 •

Part 2 – Computation of balance due or overpayment**Largest of three tax bases, minus credits**

1a Business income base tax (from Part 3, line 20)	•	1a	0	
1b Capital base tax (from Part 4, line 15; see instructions)	•	1b		
New York receipts				
1c Fixed dollar minimum tax (see instr) • 2,480,789.	•	1c	1,500	
2 Tax due (enter the amount from line 1a, 1b, or 1c, whichever is largest; see instructions)	•	2	1,500	
3 Tax credits used (from Part 7, line 2; see instructions)	•	3		
4 Tax due after credits (subtract line 3 from line 2; if line 3 is more than line 2, enter 0)	•	4	1,500	
5				
6				
7				

Penalties and interest

8 Estimated tax penalty (see instructions; If Form CT-222 is attached, mark an X in the box)	•	X	8	54	
9 Interest on late payment (see instructions)	•	9			
10 Late filing and late payment penalties (see instructions)	•	10			
11 Total penalties and interest (add lines 8, 9, and 10)	•	11		54	

Voluntary gifts/contributions (see Instructions)

12a Return a Gift to Wildlife	•	12a			
12b Breast Cancer Research and Education Fund	•	12b			
12c Prostate Cancer Research, Detection, and Education Fund	•	12c			
12d 9/11 Memorial	•	12d			
12e Volunteer Firefighting & EMS Recruitment Fund	•	12e			
12f Veterans Remembrance	•	12f			
12g Women's Cancers Education and Prevention Fund	•	12g			
12h New York State Veterans' Homes	•	12h			
13 Total voluntary gifts/contributions (add lines 12a through 12h)	•	13			

Total amount due

14 Add lines 4, 11, and 13	•	14		1,554	
----------------------------------	---	----	--	-------	--

Prepayments

15 Mandatory first installment from Form CT-300 (see instructions)	•	15			
16 Second installment (from Form CT-400)	•	16			
17 Third installment (from Form CT-400)	•	17			
18 Fourth installment (from Form CT-400)	•	18			
19 Payment with extension request (from Form CT-5, line 5)	•	19			
20 Overpayment credited from prior years (see instructions) Period _____	•	20			
21 Overpayment credited from CT-3-M Period _____	•	21			
22 Total prepayments (add lines 15 through 21; see instructions)	•	22			

Payment due or overpayment to be credited/refunded (see Instructions)

23a Underpayment	•	23a	1,554		
23b Additional amount for 2018 MFI	•	23b	0		
23c Balance due	•	23c	1,554		
24a Excess prepayments	•	24a			
24b Amount previously credited to 2018 MFI	•	24b			
24c Overpayment	•	24c			
25 Amount of overpayment to be credited to next period	•	25			
26 Balance of overpayment available (subtract line 25 from line 24c)	•	26			
27 Amount of overpayment to be credited to Form CT-3-M	•	27			
28 Balance of overpayment to be refunded (subtract line 27 from line 26)	•	28			
29 Unused tax credits to be refunded	•	29			
30 Unused tax credits applied to next period	•	30			



Part 3 – Computation of tax on business income base

1 Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions) •	1	-230,877
2 Additions to FTI (from Form CT-225, line 5)	2	2,380
3 Add lines 1 and 2	3	-228,497
4 Subtractions from FTI (from Form CT-225, line 10)	4	
5 Subtract line 4 from line 3	5	-228,497
6 Subtraction modification for qualified banks (from Form CT-3.2, Schedule A, line 1; see instructions) ...	6	
7 Entire net income (ENI) (subtract line 6 from line 5)	7	-228,497
8 Investment and other exempt income (from Form CT-3.1, Schedule D, line 1)	8	
9 Subtract line 8 from line 7	9	-228,497
10 Excess interest deductions attributable to investment income, investment capital, and other exempt income (from Form CT-3.1, Schedule D, line 2)	10	
11 Business income (add lines 9 and 10)	11	-228,497
12 Addback of income previously reported as investment income (from Form CT-3.1, Schedule F, line 6; if zero, enter 0; see instructions)	12	0
13 Business income after addback (add lines 11 and 12)	13	-228,497
14 Business apportionment factor (from Part 6, line 55)	14	1.0000
15 Apportioned business income after addback (multiply line 13 by line 14)	15	-228,497
16 Prior net operating loss conversion subtraction (from Form CT-3.3, Schedule C, line 4)	16	0
17 Subtract line 16 from line 15	17	-228,497
18 NOL deduction (from Form CT-3.4, line 6)	18	0
19 Business income base (subtract line 18 from line 17)	19	-228,497
20 Business income base tax (multiply line 19 by the appropriate business income tax rate from the tax rates schedule in Form CT-3-1; enter here and on Part 2, line 1a; see instructions)	20	0

Note: If you make any entry on line 2, 4, 6, 8, 10, 12, 16, or 18, you **must** complete and file the appropriate attachment form, or any tax benefit claimed may be disallowed, or there may be a delay in receiving such benefit. In addition, all amounts entered on these lines must be entered as positive numbers.



Part 4 – Computation of tax on capital base (see instructions)

	A Beginning of year	B End of year	C Average value
1 Total assets from federal return	1 141,254	213,940	177,597
2 Real property and marketable securities included on line 1	2		
3 Subtract line 2 from line 1	3 141,254	213,940	177,597
4 Real property and marketable securities at fair market value	4		
5 Adjusted total assets (add lines 3 and 4)	5 141,254	213,940	177,597
6 Total liabilities	6 175,324	478,887	327,106
7 Total net assets (subtract line 6, column C, from line 5, column C)	7		-149,509
8 Investment capital (from Part 5, line 19; if zero or less, enter 0)	8		0
9 Business capital (subtract line 8 from line 7)	9		-149,509
10 Addback of capital previously reported as investment capital (from Part 5, line 20, column C; if zero or less, enter 0)	10		0
11 Total business capital (add lines 9 and 10)	11		-149,509
12 Business apportionment factor (from Part 6, line 55)	12		1.0000
13 Apportioned business capital (multiply line 11 by line 12)	13		-149,509
14 New small business (If in first two tax years, mark an X in one box) Year one <input type="checkbox"/> Year two <input type="checkbox"/>			
15 Capital base tax (multiply line 13 by the appropriate capital base tax rate from the tax rates schedule in Form CT-3-1; enter here and on Part 2, line 1b)	15		

Part 5 – Computation of investment capital for the current tax year (see instructions)

	A Average fair market value	B Liabilities attributable to column A amount	C Net average value (column A - column B)
16 Total capital that generates income claimed to not be taxable by New York under the U.S. Constitution (from Form CT-3.1, Schedule E, line 1)	16		
17 Total of stocks actually held for more than one year (from Form CT-3.1, Schedule E, line 2)	17		
18 Total of stocks presumed held for more than one year (from Form CT-3.1, Schedule E, line 3)	18		
19 Total investment capital for the current year (Add column C lines 16, 17, and 18; enter the result here and on Part 4, line 8. If zero or less, enter 0)	19		0

Addback of capital previously reported as investment capital

	A Average fair market value as previously reported	B Liabilities attributable to column A amount as previously reported	C Net average value as previously reported (column A - column B)
20 Total of stocks previously presumed held for more than one year, but did not meet the holding period (from Form CT-3.1, Schedule F, line 1; enter here and on Part 4, line 10)	20		



Page 6 of 8 CT-3 (2017)

Part 6 – Computation of business apportionment factor (see instructions)Mark an **X** in this box only if you have **no receipts** required to be included in the denominator of the apportionment factor (see instr.) .. • **Section 210-A.2**

- 1 Sales of tangible personal property
 2 Sales of electricity
 3 Net gains from sales of real property

	A – New York State	B – Everywhere
1		•
2	•	
3	•	•
4	•	
5	•	•
6	•	•
7	•	•

Section 210-A.3

- 4 Rentals of real and tangible personal property
 5 Royalties from patents, copyrights, trademarks, and similar intangible personal property
 6 Sales of rights for certain closed-circuit and cable TV transmissions of an event

Section 210-A.4

- 7 Sale, licensing, or granting access to digital products

8 To make this irrevocable election, mark an X in the box (see instructions)	• <input type="checkbox"/> 8
---	------------------------------

Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)

- 8 To make this irrevocable election, mark an **X** in the box (see instructions)

Section 210-A.5(a)(2) – Mark an **X in each box that is applicable (see line 8 instructions)****Section 210-A.5(a)(2)(A)**

- 9 Interest from loans secured by real property
 10 Net gains from sales of loans secured by real property
 11 Interest from loans **not** secured by real property (QFI •)
 12 Net gains from sales of loans **not** secured by real property (QFI •)

9		•
10	•	
11	•	
12	•	
13	•	

Section 210-A.5(a)(2)(B) (QFI •)

- 13 Interest from federal debt
- 14
- 15 Interest from NYS and its political subdivisions debt
- 16 Net gains from federal, NYS, and NYS political subdivisions debt
- 17 Interest from other states and their political subdivisions debt
- 18 Net gains from other states and their political subdivisions debt

15		•
16	•	
17	•	
18	•	

Section 210-A.5(a)(2)(C) (QFI •)

- 19 Interest from asset-backed securities and other government agency debt
- 20 Net gains from government agency debt or asset-backed securities sold through an exchange
- 21 Net gains from all other asset-backed securities

19		•
20	•	
21	•	
22		•
23		•

Section 210-A.5(a)(2)(D) (QFI •)

- 22 Interest from corporate bonds
- 23 Net gains from corporate bonds sold through broker/dealer or licensed exchange
- 24 Net gains from other corporate bonds

22		•
23		•
24	•	
25		•
26		•

Section 210-A.5(a)(2)(E)

- 25 Net interest from reverse repurchase and securities borrowing agreements

25		•
26		•
27		•
28		•
29		•

Section 210-A.5(a)(2)(F)

- 26 Net interest from federal funds

26		•
27		•
28		•
29		•
30		•

Section 210-A.5(a)(2)(I) (QFI •)

- 27 Net income from sales of physical commodities

27		•
28		•
29		•
30		•

Section 210-A.5(a)(2)(G) (QFI •)

- 28 Marked to market net gains

28		•
29		•
30		•

Section 210-A.5(a)(2)(H) (QFI •)

- 29 Interest from other financial instruments

29		•
30		•

Section 210-A.5(a)(2)(J) (QFI •)

- 30 Net gains and other income from other financial instruments

30		•
----	--	---

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Part 6 – Computation of business apportionment factor (continued)

	A – New York State	B – Everywhere
Section 210-A.5(b)		
31 Brokerage commissions	• 31	•
32 Margin interest earned on behalf of brokerage accounts	• 32	•
33 Fees for advisory services for underwriting or management of underwriting	• 33	•
34 Receipts from primary spread of selling concessions	• 34	•
35 Receipts from account maintenance fees	• 35	•
36 Fees for management or advisory services	• 36	•
37 Interest from an affiliated corporation	• 37	•
Section 210-A.5(c)		
38 Interest, fees, and penalties from credit cards	• 38	•
39 Service charges and fees from credit cards	• 39	•
40 Receipts from merchant discounts	• 40	•
41 Receipts from credit card authorizations and settlement processing ..	• 41	•
42 Other credit card processing receipts	• 42	•
Section 210-A.5(d)		
43 Receipts from certain services to investment companies	• 43	•
Section 210-A.6		
44 Receipts from railroad and trucking business	• 44	•
Section 210-A.6-a		
45 Receipts from the operation of vessels	• 45	•
Section 210-A.7		
46 Receipts from air freight forwarding	• 46	•
47 Receipts from other aviation services	• 47	•
Section 210-A.8		
48 Advertising in newspapers or periodicals	• 48	•
49 Advertising on television or radio	• 49	•
50 Advertising via other means	• 50	•
Section 210-A.9		
51 Transportation or transmission of gas through pipes	• 51	•
Section 210-A.10		
52 Receipts from other services/activities not specified	• 52	2,480,789
Section 210-A.11		
53 Discretionary adjustments	• 53	•
Total receipts		
54 Add lines 1 through 53 in columns A and B	• 54	2,480,789
Calculation of business apportionment factor		
55 New York State business apportionment factor (divide line 54, column A by line 54, column B and enter the result here; round to the fourth decimal place; if 100% in New York State, enter as 1.0000)	• 55	1.0000

Enter line 55 on Part 3, *Computation of tax on business income base*, line 14; and on Part 4, *Computation of tax on capital base*, line 12.



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Part 7 – Summary of tax credits claimed

- 1 Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law, Article 200 or 496, or section 195.20? (see Form CT-1; mark an X in one box) 1 Yes No

Enter in the appropriate box below the amount of each tax credit used to reduce the tax due shown on Part 2, line 2, and attach the corresponding properly completed claim form. The amount of credit to enter is computed on each credit form and carried to this section.

CT-37	• <input type="text"/>	CT-606	• <input type="text"/>	DTF-622	• <input type="text"/>
CT-40	• <input type="text"/>	CT-607	• <input type="text"/>	DTF-624	• <input type="text"/>
CT-41	• <input type="text"/>	CT-611	• <input type="text"/>	DTF-630	• <input type="text"/>
CT-43	• <input type="text"/>	CT-611.1	• <input type="text"/>	Other credits	• <input type="text"/>
CT-44	• <input type="text"/>	CT-611.2	• <input type="text"/>		
CT-46	• <input type="text"/>	CT-612	• <input type="text"/>		
CT-47	• <input type="text"/>	CT-613	• <input type="text"/>		
CT-236	• <input type="text"/>	CT-631	• <input type="text"/>		
CT-238	• <input type="text"/>	CT-633	• <input type="text"/>		
CT-239	• <input type="text"/>	CT-634	• <input type="text"/>		
CT-241	• <input type="text"/>	CT-635	• <input type="text"/>		
CT-242	• <input type="text"/>	CT-636	• <input type="text"/>		
CT-243	• <input type="text"/>	CT-637	• <input type="text"/>		
CT-246	• <input type="text"/>	CT-638	• <input type="text"/>		
CT-248	• <input type="text"/>	CT-639	• <input type="text"/>		
CT-249	• <input type="text"/>	CT-640	• <input type="text"/>		
CT-250	• <input type="text"/>	CT-641	• <input type="text"/>		
CT-261	• <input type="text"/>	CT-642	• <input type="text"/>		
CT-501	• <input type="text"/>	CT-643	• <input type="text"/>		
CT-601	• <input type="text"/>	CT-644	• <input type="text"/>		
CT-602	• <input type="text"/>	CT-645	• <input type="text"/>		
CT-603	• <input type="text"/>	CT-646	• <input type="text"/>		
CT-604	• <input type="text"/>	CT-647	• <input type="text"/>		
CT-605	• <input type="text"/>	DTF-621	• <input type="text"/>		

2 Total tax credits claimed above (enter here and on Part 2, line 3; attach appropriate form for each credit claimed) • 2

3 Total tax credits claimed that are refund eligible (see instructions) • 3

- 4a If you claimed the QEZE tax reduction credit and you had a 100% zone allocation factor, mark an X in the box • 4a
- 4b If you claimed the tax-free NY area tax elimination credit, and you had a 100% area allocation factor, mark an X in the box • 4b
- 4c If you claimed the tax-free NY area excise tax on telecommunications credit and you had a 100% area allocation factor, mark an X in the box • 4c

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**Schedule B – New members included in the combined group for the current tax period;
Form CT-3-A filers only (see *instructions*)**

**Schedule C – Former members not included in the combined group for the current tax period;
Form CT-3-A filers only (see instructions)**

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Department of Taxation and Finance

New York State Modifications

Tax Law – Articles 9-A, 22, and 33

CT-225

Legal name of corporation

WISE ESPRESSO BAR CORP

Employer Identification number (EIN)

File this form with Form CT-3, CT-3-S, or CT-33.

Complete all parts that apply to you. See Form CT-225-I, *Instructions for Form CT-225*.Identify the return you are filing by marking an X in the box: CT-3 • CT-3-S • CT-33 • **Schedule A – Certain New York State additions to federal income****Part 1 – For certain additions to federal income that did not flow through from a partnership, estate, or trust**

1 New York State additions (see instructions)

Modification number	Amount
1a • A - 505 •	2,380 00
1b • A - •	00
1c • A - •	00
1d • A - •	00
1e • A - •	00
1f • A - •	00
1g • A - •	00
1h • A - •	00
Total from additional Form(s) CT-225, if any	00

Modification number	Amount
1i • A - •	00
1j • A - •	00
1k • A - •	00
1l • A - •	00
1m • A - •	00
1n • A - •	00
1o • A - •	00
1p • A - •	00

Total from additional Form(s) CT-225, if any

2 Total (add lines 1a through 1p and the total from additional Form(s) CT-225) • 2 2,380 00

Part 2 – Corporation's share of certain additions to federal income from a partnership, estate, or trust

3 New York State additions (see instructions)

Modification number	Amount
3a • EA - •	00
3b • EA - •	00
3c • EA - •	00
3d • EA - •	00
3e • EA - •	00
3f • EA - •	00
3g • EA - •	00
3h • EA - •	00
Total from additional Form(s) CT-225, if any	00

Modification number	Amount
3i • EA - •	00
3j • EA - •	00
3k • EA - •	00
3l • EA - •	00
3m • EA - •	00
3n • EA - •	00
3o • EA - •	00
3p • EA - •	00

Total from additional Form(s) CT-225, if any

4 Total (add lines 3a through 3p and the total from additional Form(s) CT-225) • 4 00

5 Total additions (add lines 2 and 4; see instructions)

• 5 2,380 00

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Schedule B – Certain New York State subtractions from federal income**Part 1 – For certain subtractions from federal income that did not flow through from a partnership, estate, or trust****6 New York State subtractions (see instructions)**

Modification number	Amount
6a • S -	00
6b • S -	00
6c • S -	00
6d • S -	00
6e • S -	00
6f • S -	00
6g • S -	00
6h • S -	00

Total from additional Form(s) CT-225, if any

7 Total (add lines 6a through 6h and the total from additional Form(s) CT-225)

7 00

Part 2 – Corporation's share of certain subtractions from federal income from a partnership, estate, or trust**8 New York State subtractions (see instructions)**

Modification number	Amount
8a • ES -	00
8b • ES -	00
8c • ES -	00
8d • ES -	00
8e • ES -	00
8f • ES -	00
8g • ES -	00
8h • ES -	00

Total from additional Form(s) CT-225, if any

9 Total (add lines 8a through 8h and the total from additional Form(s) CT-225)

10 Total subtractions (add lines 7 and 9; see instructions)

9 00

10 00

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REV 01/16/18 PRO



Department of Taxation and Finance

Underpayment of Estimated Tax By a Corporation

Tax Law ~ Article 27, Section 1085

CT-222Tax return filed: CT-3

All filers must enter tax period:

beginning 11-01-17 ending 10-31-18

Legal name of corporation WISE ESPRESSO BAR CORP	Employer identification number
--	--------------------------------

Read the instructions, Form CT-222-I, before completing.

Part 1 – Annual payment

1 Enter your 2017 corporation franchise, excise, or gross receipts tax after credits or enter the 2017 metropolitan transportation business tax (MTA surcharge) (<i>if both, use separate forms</i>)	1	1,500.
2 Multiply line 1 by 91% (.91) or, if a large corporation, 100% (1.0). Large corporations enter this amount on line 5 and skip lines 3 and 4	2	1,365.
3 Enter your 2016 corporation franchise, excise, or gross receipts tax after credits or enter the 2016 MTA surcharge	3	1,500.
4 Enter the amount from line 101; if not using the line 9 exception, skip this line	4	
5 Annual payment. Enter the lesser of lines 2, 3, or 4. Large corporations, enter the line 2 amount.....	5	1,365.

Part 2 – Reasons for filing

Mark an X in the boxes below that apply. If any boxes are marked, you must file Form CT-222 even if you do not owe a penalty.

- 6 You are using the adjusted seasonal installment method (*see instructions; complete applicable parts of Schedule A*)
- 7 You are using the annualized income installment method (*see instructions; complete applicable parts of Schedule A*)
- 8 You are not a large corporation and figure your estimated tax based on the prior year's tax (the prior year cannot be a short year, and your return must have shown a tax liability).....
- 9 You are not a large corporation and figure your estimated tax by applying to the tax base on which the current year's tax was paid the facts shown on your return for, and the law applicable to, the preceding tax year, but using the rates applicable to the current year (*complete Schedule B*)

Part 3 - Computing the underpayment – for lines 11 through 19, complete one column before going to the next column.

	A	B	C	D
10 Installment due dates (<i>see instructions</i>)	01-16-18	04-16-18	07-16-18	10-15-18
11 Required installments (<i>see instructions</i>)	375.	330.	330.	330.
12 Estimated tax timely paid or credited for each period (<i>see instructions</i>). For column A only, also enter the amount from this line on line 16.....				
13 Enter amount, if any, from line 19 of the preceding column.....				
14 Add lines 12 and 13.....				
15 In column B, enter line 18, column A amount. In columns C and D, add amounts on lines 17 and 18 of the preceding column.....				
		375.	705.	1,035.
16 In column A, enter the line 12 amount. For other columns, subtract line 15 from line 14. If zero or less, enter 0.....		0.	0.	0.
17 If the amount on line 16 is zero, subtract line 14 from line 15. Otherwise, enter 0.....		375.	705.	
18 Underpayment – If line 16 is less than or equal to line 11, subtract line 16 from line 11. Otherwise, go to line 19 (<i>see instructions</i>).....	375.	330.	330.	330.
19 Overpayment – If line 11 is less than line 16, subtract line 11 from line 16.....				

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Part 4 – Computation of the underpayment penalty (see instructions)	A First	B Second	C Third	D Fourth
20 Enter the date of payment or the 15th day of the 3rd month after the end of the tax year, whichever is earlier (mm-dd-yy) (see instructions)..	01-15-19	01-15-19	01-15-19	01-15-19
Number of days:				
21 From due date of installment to the date shown on line 20	364	274	183	92
22 On line 21 after 3/15/17 and before 4/1/17.....				
23 On line 21 after 3/31/17 and before 7/1/17.....				
24 On line 21 after 6/30/17 and before 10/1/17.....				
25 On line 21 after 9/30/17 and before 1/1/18.....				
26 On line 21 after 12/31/17 and before 4/1/18.....	74			
27 On line 21 after 3/31/18 and before 7/1/18.....	91	75		
28 On line 21 after 6/30/18 and before 10/1/18.....	92	92	76	
29 On line 21 after 9/30/18 and before 1/1/19.....	92	92	92	77
30 On line 21 after 12/31/18 and before 3/15/19.....	15	15	15	15
31 On line 22 ÷ 365 × 8% × amount on line 18.....				
32 On line 23 ÷ 365 × 8% × amount on line 18.....				
33 On line 24 ÷ 365 × 8% × amount on line 18.....				
34 On line 25 ÷ 365 × 8% × amount on line 18.....				
35 On line 26 ÷ 365 × %* × amount on line 18..6..0	5.			
36 On line 27 ÷ 365 × %* × amount on line 18..6..0	6.	4.		
37 On line 28 ÷ 365 × %* × amount on line 18..6..0	6.	5.	4.	
38 On line 29 ÷ 365 × %* × amount on line 18..6..0	6.	5.	5.	4.
39 On line 30 ÷ 365 × %* × amount on line 18..6..0	1.	1.	1.	1.
40 Add lines 31 through 39	24.	15.	10.	5.
41 Underpayment penalty (see instructions)	24.	15.	10.	5.
42 Add line 41, columns A through D; enter here and on your franchise tax return or MTA surcharge return	42			54.
43 Multiply line 1 by 80% (.8)	43			1,200.
44 Subtract line 11, column A from line 43	44			825.
45 Divide line 44 by three	45			275.

* For rates not shown, access our Web site or call the Corporation Tax Information Center (see *Need help?* in Form CT-1).

Schedule A, Part 1 – Adjusted seasonal installment method (see instructions)

Note: Use this method only if the base period percentage for any 6 consecutive months is at least 70%. Use lines 46 through 51 below to compute the base period percentage. When appropriate, in lieu of ENI, use the applicable tax base.

	A – 2014	B – 2015	C – 2016
46 Enter the period of 6 consecutive months for which the base period percentage is to be computed: • [] through • []			
47 Enter the ENI for the same 6 consecutive month period in preceding periods..	• []	• []	
48 Enter the total ENI for the entire year in preceding periods ..	• []	• []	
49 In each column, enter as a percentage the result of dividing that column's line 47 by that column's line 48.....	%	%	%
50 Add the percentages in line 49, columns A, B, and C; enter the result here	%	%	
51 Base period percentage: Divide line 50 by three; enter the result here	%		If 70% or higher, continue with Schedule A, line 52a.



Enter ENI for the following:

- 52a** Tax year beginning in 2014

52b Tax year beginning in 2015

52c Tax year beginning in 2016

53 Enter the total of the amounts that enter into the computation of the business income base for 2017 for the months delineated in each column..

Enter ENI for the following periods:

54a Tax year beginning in 2014

54b Tax year beginning in 2015

54c Tax year beginning in 2016

55 Divide the amount in each column on line 52a by the amount in column D on line 54a

56 Divide the amount in each column on line 52b by the amount in column D on line 54b

57 Divide the amount in each column on line 52c by the amount in column D on line 54c

58 Add lines 55 through 57

59 Divide line 58 by three

60 Divide line 53 by line 59

61 Figure the tax on the amount on line 60 using the instructions for your corporation's return (*see Instructions for MTA surcharge*)

62 Divide the amount in each of columns B and C on line 54a by the amount in column D on line 54a

63 Divide the amount in each of columns B and C on line 54b by the amount in column D on line 54b

64 Divide the amount in each of columns B and C on line 54c by the amount in column D on line 54c

65 Add lines 62 through 64

66 Divide line 65 by three

67 Multiply the amounts in columns B and C of line 61 by columns B and C of line 66. In column D, enter the amount from line 61, column D.....

68 Enter any other taxes for each payment period (*see Instructions*)

69 Total tax before credits (*add lines 67 and 68*)

70 Enter the amount of tax credits your corporation is entitled to for the months shown in each column heading above line 52a.....

71 Total tax after credits. Subtract line 70 from line 69. If zero or less, enter 0

72 If not a large corporation, enter .91 (91%). Otherwise, enter 1

73 Multiply line 71 by line 72



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Schedule A, Part 2 – Annualized income installment method

A	B	C	D
74 Annualized periods (see <i>instructions</i>)	1st • months	1st • months	1st • months
75 See instructions.....	•	•	•
76 See instructions.....			
77 Annualized taxable income. Multiply line 75 by line 76			
78 Figure the tax on the line 77 amount using the instructions for your corporation's return (see <i>instructions for MTA surcharge</i>)	•	•	•
79 Enter any other taxes for each payment period (see <i>instr.</i>)	•	•	•
80 Total tax before credits (add lines 78 and 79).....			
81 Tax credits (see <i>instructions</i>)	•	•	•
82 Total tax after credits. Subtract line 81 from line 80; if zero or less, enter 0.....			
83 If not a large corporation, enter .91 (91%). Otherwise, enter 1.....			
84 Multiply line 82 by line 83			
85 Applicable percentage.....	50%	75%	100%
86 Multiply line 84 by line 85			

Schedule A, Part 3 – Required installment – In completing Part 3, complete one column before going to the next column.

A	B	C	D
87 If only Schedule A, Part 1 or Part 2 is completed, enter the amount in each column from line 73 or line 86. If both parts are completed, enter the smaller of the amounts in each column from line 73 or line 86			
88 Add the amounts in all preceding columns of line 93			
89 Subtract line 88 from line 87. If zero or less, enter 0			
90 Subtract line 11, column A (MFI), from line 5. Divide the result by three and enter in each of columns B, C, and D			
91 In column C, subtract line 89, column B from line 90, column B. If zero or less, enter 0. In column D, subtract line 93, column C from line 92, column C and enter the result			
92 Add lines 90 and 91.....			
93 Required installments – For column A, enter the amount from line 11, column A (MFI). For column B, enter the smaller of line 89, column B or line 90, column B. For columns C and D, respectively, enter the smaller of line 89 or line 92. Also enter each result on line 11			

Schedule B – Line 9 exception (see *instructions*)

94 2016 ENI or business income (as applicable) base multiplied by 2017 ENI or business income base tax rate (as applicable).....	• 94	
95 2016 capital base multiplied by 2017 capital tax rate.....	• 95	
96 Enter the amount from line 94 or 95 as applicable.....	• 96	
97 2016 subsidiary capital base multiplied by 2017 subsidiary capital tax rate	• 97	
98 Any other taxes (see <i>instructions</i>)	• 98	
99 Add lines 96, 97, and 98.....	• 99	
100 2016 tax credits	• 100	
101 Recomputed tax (subtract line 100 from line 99); enter here and on line 4.....	• 101	

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REV 01/18/18 PRO

**CT-3-M**

Department of Taxation and Finance

General Business Corporation MTA Surcharge Return

Tax Law – Article 9-A, Section 209-B

Caution: This form must be used **only** for tax periods beginning on or after January 1, 2017. If you use it for any prior periods, the return will **not** be processed and will not be considered timely filed. As a result, penalties and interest may be incurred.

Amended return All filers must enter tax period: beginning **11-01-17** ending **10-31-18**

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an X in the box
	AA5	(347) 424-5773	<input type="checkbox"/>
Legal name of corporation		Trade name/DBA	
WISE ESPRESSO BAR CORP		<input checked="" type="checkbox"/>	
Mailing name (if different from legal name above) c/o		State or country of incorporation NY	
Number and street or PO box 3120 CONEY ISLAND AVE		Date of incorporation 11-15-13	
City BROOKLYN	State NY	ZIP code 11235	Foreign corporations: date began business in NYS

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

File this form with your Form CT-3 or CT-3-A. Before completing this return, see Form CT-3-M-1, *Instructions for Form CT-3-M*.

- A. Pay amount shown on line 12. Make payable to: **New York State Corporation Tax**
 Attach your payment here. Detach all check stubs. (See instructions for details.)

Payment enclosed

A **425****Computation of MTA surcharge**

1 New York State franchise tax (see instructions)	• 1 1,500
2 MCTD apportionment percentage from line 82	• 2 100.0000 %
3 Apportioned franchise tax (multiply line 1 by line 2)	• 3 1,500
4 MTA surcharge (multiply line 3 by 28.3% (.283))	• 4 425

5a

5b

6

7 Total prepayments from line 91	• 7
8a Underpayment (subtract line 7 from line 4)	• 8a 425
8b Additional amount for 2018 MFI (see instructions)	• 8b 0
8c Balance due (add lines 8a and 8b)	• 8c 425
9 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/>	• 9
10 Interest on late payment (see instructions for Form CT-3 or CT-3-A)	• 10
11 Late filing and late payment penalties (see instructions for Form CT-3 or CT-3-A)	• 11
12 Balance due (add lines 8c through 11 and enter here; enter the payment amount on line A above)	• 12 425
13a Excess prepayments (subtract line 4 from line 7)	• 13a
13b Amount previously credited to 2018 MFI (see instructions)	• 13b
13c Overpayment (subtract line 13b from line 13a)	• 13c
14 Amount of overpayment to be credited to New York State franchise tax (see instructions)	• 14
15 Amount of overpayment to be credited to MTA surcharge for next period (see instructions)	• 15
16 Amount of overpayment to be refunded (see instructions)	• 16

Schedule A – Computation of MCTD apportionment percentage (see instructions)

REV 12/19/17 PRO

Average value of property (see instructions)	A MCTD	B New York State
17 Real estate owned (see instructions)	17	
18 Real estate rented (see instructions)	18	
19 Inventories owned	19	
20 Tangible personal property owned (see instructions)	20	
21 Tangible personal property rented (see instructions)	21	
22 Total (add lines 17 through 21 in columns A and B)	• 22	•
23 MCTD property factor (divide line 22, column A, by line 22, column B)	• 23	0.0000 %

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Receipts from: (see instructions for lines 24 through 76)		A MCTD	B New York State
Section 210-A.2			
24	Sales of tangible personal property		
25	Sales of electricity		
26	Net gains from sales of real property		
Section 210-A.3			
27	Rentals of real and tangible personal property		
28	Royalties from patents, copyrights, trademarks, and similar intangible personal property		
29	Sales of rights for certain closed-circuit and cable TV transmissions of an event		
Section 210-A.4			
30	Sale, licensing, or granting access to digital products		
Section 210-A.5(a)(1) ~ Fixed percentage method for qualified financial instruments (QFIs)			
31 If this irrevocable election was made on Form CT-3 or CT-3-A, mark an X in the box (see Form CT-3-I or CT-3-A-I, line 8 instructions)		31	
Section 210-A.5(a)(2) ~ Mark an X in each box that is applicable (see Form CT-3-I or CT-3-A-I line 8 instructions)			
Section 210-A.5(a)(2)(A)			
32	Interest from loans secured by real property		
33	Net gains from sales of loans secured by real property		
34	Interest from loans not secured by real property (QFI <input type="checkbox"/>)		
35	Net gains from sales of loans not secured by real property (QFI <input type="checkbox"/>)		
Section 210-A.5(a)(2)(B) (QFI <input type="checkbox"/>)			
36	Interest from federal debt.....		
37			
38	Interest from NYS and its political subdivisions debt.....		
39	Net gains from federal, NYS, and NYS political subdivisions debt.....		
40	Interest from other states and their political subdivisions debt.....		
41	Net gains from other states and their political subdivisions debt.....		
Section 210-A.5(a)(2)(C) (QFI <input type="checkbox"/>)			
42	Interest from asset-backed securities and other government agency debt.....		
43	Net gains from government agency debt or asset-backed securities sold through an exchange		
44	Net gains from all other asset-backed securities		
Section 210-A.5(a)(2)(D) (QFI <input type="checkbox"/>)			
45	Interest from corporate bonds.....		
46	Net gains from corporate bonds sold through broker/dealer or licensed exchange		
47	Net gains from other corporate bonds		
Section 210-A.5(a)(2)(E)			
48	Net interest from reverse repurchase and securities borrowing agreements		
Section 210-A.5(a)(2)(F)			
49	Net interest from federal funds		
Section 210-A.5(a)(2)(I) (QFI <input type="checkbox"/>)			
50	Net income from sales of physical commodities		
Section 210-A.5(a)(2)(J) (QFI <input checked="" type="checkbox"/>)			
51	Marked to market net gains		
Section 210-A.5(a)(2)(H) (QFI <input type="checkbox"/>)			
210-A.5(a)(2)(G) (QFI <input type="checkbox"/>)			
52	Interest from other financial instruments		
53	Net gains and other income from other financial instruments		



Receipts from: (continued)	A MCTD	B New York State
Section 210-A.5(b)		
54 Brokerage commissions	54	
55 Margin interest earned on behalf of brokerage accounts	55	
56 Fees for advisory services for underwriting or management of underwriting	56	
57 Receipts from primary spread of selling concessions	57	
58 Receipts from account maintenance fees	58	
59 Fees for management or advisory services	59	
60 Interest from an affiliated corporation	60	
Section 210-A.5(c)		
61 Interest, fees, and penalties from credit cards	61	
62 Service charges and fees from credit cards	62	
63 Receipts from merchant discounts	63	
64 Receipts from credit card authorizations and settlement processing	64	
65 Other credit card processing receipts	65	
Section 210-A.5(d)		
66 Receipts from certain services to investment companies	66	
Section 210-A.6		
67 Receipts from railroad and trucking business	67	
Section 210-A.6-a		
68 Receipts from the operation of vessels	68	
Section 210-A.7		
69 Receipts from air freight forwarding	69	
70 Receipts from other aviation services	70	
Section 210-A.8		
71 Advertising in newspapers or periodicals	71	
72 Advertising on television or radio	72	
73 Advertising via other means	73	
Section 210-A.9		
74 Transportation or transmission of gas through pipes	74	
Section 210-A.10		
75 Receipts from other services/activities not specified	75	2,480,789
Section 210-A.11		
76 Discretionary adjustments	76	
77 Total (add lines 24 through 76 in columns A and B)	77	2,480,789
78 MCTD receipts factor (divide line 77, column A, by line 77, column B)	78	100.0000 %

Payroll	A MCTD	B New York State
79 Wages and other compensation of employees except general executive officers	79	
80 MCTD payroll factor (divide line 79, column A, by line 79, column B)	80	0.0000 %
81 Total MCTD factors (add lines 23, 78, and 80)	81	100.0000 %
82 MCTD apportionment percentage (Divide line 81 by three; if a factor is missing, see instructions. <i>Enter here and on line 2.</i>)	82	100.0000 %



Composition of prepayments claimed on line 7 (see instructions)		Date paid	Amount
83	Mandatory first installment from Form CT-300 (see instructions)	83	
84	Second installment from Form CT-400	84	
85	Third installment from Form CT-400	85	
86	Fourth installment from Form CT-400	86	
87	Payment with extension request from Form CT-5, line 10, or Form CT-5.3, line 13...	87	
88	Overpayment credited from prior years (see instructions)	88	
89	Add lines 83 through 88	89	
90	Overpayment credited from Form CT-..... Period _____	90	
91	Total prepayments (add lines 89 and 90; enter here and on line 7)	91	

Third – party designee (see instructions)	<input type="checkbox"/> Yes <input type="checkbox"/> No	Designee's name (print)	Designee's phone number
		Designee's e-mail address	PIN

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person	Signature of authorized person	Official title PRESIDENT
	E-mail address of authorized person	Telephone number (347) 424-5773	Date
Paid preparer use only (see Instr.)	Firm's name (or yours if self-employed) MCLAN ACCOUNTING LLC	Firm's EIN 20-1684592	Preparer's PTIN or SSN P00084823
	Signature of Individual preparing this return MARINA LERNER	Address 4121 18 AVE BROOKLYN NY 11218	City State ZIP code
	E-mail address of Individual preparing this return CPAMCLAN@GMAIL.COM	Preparer's NYTPRIN or Excl. code 03	Date 01-28-19

See instructions for where to file.

439004171030





Department of Taxation and Finance

New York State E-File Signature Authorization for Tax Year 2017

For Form CT-3, CT-3-A, CT-3-M, CT-3-S, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-300, or CT-400

Electronic return originator (ERO)/paid preparer: Do not mail this form to the Tax Department. Keep it for your records.

Legal name of corporation: WISE ESPRESSO BAR CORP

Return type (mark an X for all that apply): CT-3 CT-3-A CT-3-M CT-3-S CT-13 CT-33

CT-33-A CT-33-C CT-33-M CT-33-NL CT-300 CT-400

Purpose

Form TR-579-CT must be completed to authorize an ERO to e-file a corporation tax return and to transmit bank account information for the electronic funds withdrawal.

General instructions

Part A must be completed by an officer of the corporation who is authorized to sign the corporation's return before the ERO transmits the electronically filed Form CT-3, *General Business Corporation Franchise Tax Return*; CT-3-A, *General Business Corporation Combined Franchise Tax Return*; CT-3-M, *General Business Corporation MTA Surcharge Return*; CT-3-S, *New York S Corporation Franchise Tax Return*; CT-13, *Unrelated Business Income Tax Return*; CT-33, *Life Insurance Corporation Franchise Tax Return*; CT-33-A, *Life Insurance Corporation Combined Franchise Tax Return*; CT-33-C, *Captive Insurance Company Franchise Tax Return*; CT-33-M, *Insurance Corporation MTA Surcharge Return*; CT-33-NL, *Non-Life Insurance Corporation Franchise Tax Return*; CT-300, *Mandatory First Installment (MFI) of Estimated Tax for Corporations*; or CT-400, *Estimated Tax for Corporations*.

EROS/paid preparers must complete Part B prior to transmitting electronically filed corporation tax returns. Both the paid preparer and the ERO are required to sign Part B. However, if an individual performs as

both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Note that an alternative signature can be used as described in TSB-M-05(1)C, *Alternative Methods of Signing for Tax Return Preparers*. Go to our website at www.tax.ny.gov to find this document.

Do not mail this form to the Tax Department. ERos/paid preparers must keep this form for three years and present it to the Tax Department upon request.

Do not use this form for electronically filed Form CT-5, *Request for Six-Month Extension to File (for franchise/business taxes, MTA surcharge, or both)*; CT-5.3, *Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge return, or both)*; CT-5.4, *Request for Six-Month Extension to File New York S Corporation Franchise Tax Return*; CT-5.6, *Request for Three-Month Extension to File Form CT-186 (for utility corporation franchise tax return, MTA surcharge return, or both)*; CT-5.9, *Request for Three-Month Extension to File (for certain Article 9 tax returns, MTA surcharge, or both)*; or CT-5.9-E, *Request for Three-Month Extension to File Form CT-186-E (for telecommunications tax return and utility services tax return)*. Instead use Form TR-579.1-CT, *New York State Authorization for Electronic Funds Withdrawal For Tax Year 2017 Corporation Tax Extensions*.

Financial institution information (required if electronic payment is authorized)

- | | |
|---|--------------|
| 1 Amount of authorized debit | 1. 1,979 |
| 2 Financial institution routing number..... | 2. 021000021 |
| 3 Financial institution account number..... | 3. 736898797 |

Part A – Declaration of authorized corporate officer for Form CT-3, CT-3-A, CT-3-M, CT-3-S, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-300, or CT-400

Under penalty of perjury, I declare that I have examined the information on this 2017 New York State electronic corporate tax return, including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete. If this filing includes Form DTF-686, *Tax Shelter Reportable Transactions*, as an authorized officer of the corporation, I hereby consent to the waiver of the secrecy provisions of Tax Law sections 202, 211.8, 1467, and 1518 as such provisions relate to the disclosure requirements of Tax Law section 25. The ERO has my consent to send this 2017 New York State electronic corporate return to New York State through the Internal Revenue Service (IRS). I understand that by executing this Form TR-579-CT, I am authorizing the ERO to sign and file this return on behalf of the corporation and agree that the ERO's submission of the corporation's return to the IRS, together with this authorization, will serve as the electronic signature for the return and any authorized payment transaction. If I am paying New York State corporation taxes due by electronic funds withdrawal, I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on this 2017 electronic return, and I authorize the financial institution to withdraw the amount from the account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five business days prior to the payment date.

Signature of authorized officer of the corporation: _____ Date: _____

Print your name and title: MICHAEL GERMAN (PRESIDENT)

Part B – Declaration of ERO and paid preparer

Under penalty of perjury, I declare that the information contained in this 2017 New York State electronic corporate tax return is the information furnished to me by the corporation. If the corporation furnished me a completed paper 2017 New York State corporate tax return signed by a paid preparer, I declare that the information contained in the corporation's 2017 New York State electronic corporate tax return is identical to that contained in the paper return. If I am the paid preparer, under penalty of perjury, I declare that I have examined this 2017 New York State electronic corporate tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

ERO's signature: _____

Date: 01-28-19

Print name: MICHAEL GERMAN

Paid preparer's signature: _____

Date: 01-28-19

Print name: MARINA LERNER

1120Form Department of the Treasury
Internal Revenue Service**U.S. Corporation Income Tax Return**

OMB No. 1545-0123

For calendar year 2017 or tax year beginning Nov 1, 2017, ending Oct 31, 2018
► Go to www.irs.gov/Form1120 for instructions and the latest information.**2017**

A Check if:			B Employer identification number
1a Consolidated return (attach Form 851) <input type="checkbox"/>	Name WISE ESPRESSO BAR CORP		
b Life/nonlife consolidated return <input type="checkbox"/>	Number, street, and room or suite no. If a P.O. box, see Instructions. 3120 CONEY ISLAND AVE		C Date Incorporated 11/15/2013
2 Personal holding co. (attach Sch. PH) <input type="checkbox"/>	City or town, state, or province, country, and ZIP or foreign postal code BROOKLYN NY 11235		D Total assets (see instructions) \$ 213,940
3 Personal service corp. (see instructions) <input type="checkbox"/>			
4 Schedule M-3 attached <input type="checkbox"/>	E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change		

Income	1a Gross receipts or sales	1a 2,480,789	
	b Returns and allowances	1b	
	c Balance. Subtract line 1b from line 1a		1c 2,480,789
	2 Cost of goods sold (attach Form 1125-A)		2 1,875,271
	3 Gross profit. Subtract line 2 from line 1c		3 605,518
	4 Dividends (Schedule C, line 19)		4
	5 Interest		5
	6 Gross rents		6
	7 Gross royalties		7
	8 Capital gain net income (attach Schedule D (Form 1120))		8
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9
10 Other income (see instructions—attach statement)		10	
11 Total income. Add lines 3 through 10 ►		11 605,518	
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (see instructions—attach Form 1125-E)	► 12 95,420	
	13 Salaries and wages (less employment credits)	13 236,196	
	14 Repairs and maintenance	14 0	
	15 Bad debts	15	
	16 Rents	16 158,133	
	17 Taxes and licenses	17 194,148	
	18 Interest	18 13,500	
	19 Charitable contributions	19	
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20 11,141	
	21 Depletion	21	
	22 Advertising	22 0	
	23 Pension, profit-sharing, etc., plans	23	
	24 Employee benefit programs	24	
	25 Domestic production activities deduction (attach Form 8903)	25	
	26 Other deductions (attach statement) Other Deductions Statement	26 127,857	
	27 Total deductions. Add lines 12 through 26 ►	27 836,395	
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11. ►	28 -230,877	
29a Net operating loss deduction (see instructions)	29a		
b Special deductions (Schedule C, line 20)	29b		
c Add lines 29a and 29b	29c		
30 Taxable income. Subtract line 29c from line 28. See instructions	30 -230,877		
31 Total tax (Schedule J, Part I, line 11)	31		
32 Total payments and refundable credits (Schedule J, Part II, line 21)	32		
33 Estimated tax penalty. See instructions. Check if Form 2220 is attached	► <input type="checkbox"/>	33	
34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed	34		
35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid	35		
36 Enter amount from line 35 you want: Credited to 2018 estimated tax ►		Refunded ► 36	

Tax Refundable Credits, and Payments

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayor) is based on all information of which preparer has any knowledge.

Sign Here Signature of officer Date **PRESIDENT** Title May the IRS discuss this return with the preparer shown below?
See Instructions. Yes No

Paid Preparer Use Only	Print/Type preparer's name MARINA LERNER	Preparer's signature MARINA LERNER	Date 01/28/2019	Check <input type="checkbox"/> If self-employed	PTIN P00084823
	Firm's name ► McLAN ACCOUNTING LLC			Firm's E	
	Firm's address ► 4121 18 AVE. BROOKLYN NY 11218			Phone no.	(718) 871-8250

For Paperwork Reduction Act Notice, see separate instructions.

BAA

REV 01/23/18 PRO

Form **1120** (2017)

Schedule C Dividends and Special Deductions (see instructions)		(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see Instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Total. Add lines 1 through 8. See instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ►			
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ►			

Schedule J Tax Computation and Payment (see instructions)**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions ► <input type="checkbox"/>		
2	Income tax. Check if a qualified personal service corporation. See instructions	► <input type="checkbox"/>	2
3	Alternative minimum tax (attach Form 4626)		3
4	Add lines 2 and 3		4
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit from Form 8834 (see instructions)	5b	
c	General business credit (attach Form 3800)	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e		6
7	Subtract line 6 from line 4		7
8	Personal holding company tax (attach Schedule PH (Form 1120))		8
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c	
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
f	Other (see instructions—attach statement)	9f	
10	Total. Add lines 9a through 9f		10
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11

Part II—Payments and Refundable Credits

12	2016 overpayment credited to 2017	12	
13	2017 estimated tax payments	13	
14	2017 refund applied for on Form 4466	14	()
15	Combine lines 12, 13, and 14	15	
16	Tax deposited with Form 7004	16	
17	Withholding (see instructions)	17	
18	Total payments. Add lines 15, 16, and 17	18	
19	Refundable credits from:		
a	Form 2439	19a	
b	Form 4136	19b	
c	Form 8827, line 8c	19c	
d	Other (attach statement—see instructions)	19d	
20	Total credits. Add lines 19a through 19d	20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21	

Schedule K Other Information (see instructions)

1	Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ► _____	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ► 722410		
b	Business activity ► EXPRESSO BAR		
c	Product or service ► SERVICES		X
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		
	If "Yes," enter name and EIN of the parent corporation ► _____		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		X
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X

Schedule K Other Information (continued from page 3)

	Yes	No	
5 At the end of the tax year, did the corporation:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.			
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see Instructions. If "Yes," complete (i) through (iv) below.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316. If "Yes," file Form 5452, Corporate Report of Nondividend Distributions. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter:			
(a) Percentage owned ► _____ and (b) Owner's country ► _____			
(c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ► _____			
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.	<input type="checkbox"/>		
9 Enter the amount of tax-exempt interest received or accrued during the tax year ► \$ _____			
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ► _____ 1			
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here. If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.	<input type="checkbox"/>		
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) ► \$ 13,038.			
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ► \$ _____	<input checked="" type="checkbox"/>		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions. If "Yes," complete and attach Schedule UTP.			
15a Did the corporation make any payments in 2017 that would require it to file Form(s) 1099?			
b If "Yes," did or will the corporation file required Forms 1099?			
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?	<input type="checkbox"/>		
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?	<input type="checkbox"/>		
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?			
19 During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?	<input type="checkbox"/>		

	Schedule L Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
1	Cash		6,500.		10,119.
2a	Trade notes and accounts receivable	()		()	
b	Less allowance for bad debts				
3	Inventories		19,830.		109,850.
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets	122,080.		122,080.	
b	Less accumulated depreciation	(88,254.)	33,826.	(99,395.)	22,685.
11a	Depletable assets	()		()	
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)	97,612.		97,612.	
b	Less accumulated amortization	(28,514.)	69,098.	(38,326.)	59,286.
14	Other assets (attach statement)		12,000.		12,000.
15	Total assets		141,254.		213,940.
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders		138,542.		231,406.
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)		36,782.		247,481.
22	Capital stock: a Preferred stock	200.		200.	200.
b	Common stock		200.		200.
23	Additional paid-in capital				
24	Retained earnings—Appropriated (attach statement)				
25	Retained earnings—Unappropriated		-34,270.		-265,147.
26	Adjustments to shareholders' equity (attach statement)				
27	Less cost of treasury stock				
28	Total liabilities and shareholders' equity		141,254.		213,940.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	-230,877.	7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest \$ _____	
2	Federal income tax per books				
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$ _____		a	Depreciation \$ _____	
b	Charitable contributions \$ _____		b	Charitable contributions \$ _____	
c	Travel and entertainment \$ _____				
6	Add lines 1 through 5	-230,877.	9	Add lines 7 and 8	
			10	Income (page 1, line 28)—line 6 less line 9	-230,877.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	-34,270.	5	Distributions: a Cash	
2	Net income (loss) per books	-230,877.	b	Stock	
3	Other Increases (itemize): _____		c	Property	
4	Add lines 1, 2, and 3	-265,147.	6	Other decreases (itemize): _____	
			7	Add lines 5 and 6	
			8	Balance at end of year (line 4 less line 7)	-265,147.

Form **1125-A**

(Rev. October 2016)
Department of the Treasury
Internal Revenue Service

Cost of Goods Sold

OMB No. 1545-0123

► Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.
► Information about Form 1125-A and its instructions is at www.irs.gov/form1125a.

Name	WISE ESPRESSO BAR CORP	Employer identification number
1	Inventory at beginning of year	19,830
2	Purchases	1,965,291
3	Cost of labor	
4	Additional section 263A costs (attach schedule)	
5	Other costs (attach schedule) supplies	0
6	Total. Add lines 1 through 5	1,985,121
7	Inventory at end of year	109,850
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	1,875,271
9a	Check all methods used for valuing closing inventory:	
(i) <input checked="" type="checkbox"/> Cost		
(ii) <input type="checkbox"/> Lower of cost or market		
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ►		
b	Check if there was a writedown of subnormal goods	► <input type="checkbox"/>
c	Check if the LIFO inventory method was adopted this tax year for any goods (If checked, attach Form 970)	► <input type="checkbox"/>
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	
e	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See Instructions	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions**Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

File of Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, Inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. If you are a qualifying taxpayer or a qualifying small business taxpayer (defined below), you can adopt or change your accounting method to account for inventoriable items in the same manner as materials and supplies that are not incidental.

Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method).

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See the instructions for lines 2 and 7.

For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its instructions.

Qualifying taxpayer. A qualifying taxpayer is a taxpayer that, (a) for each prior tax year ending after December 16, 1998, has average annual gross receipts of \$1 million or less for the 3 prior tax years, and (b) its business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2001-10, 2001-2 I.R.B. 272.

Qualifying small business taxpayer. A qualifying small business taxpayer is a taxpayer that, (a) for each prior tax year

ending on or after December 31, 2000, has average annual gross receipts of \$10 million or less for the 3 prior tax years, (b) whose principal business activity is not an ineligible activity, and (c) whose business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2002-28, 2002-18 I.R.B. 815.

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property by a corporation for use in its trade or business or in an activity engaged in for profit.

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

Form 1125-E

(Rev. October 2016)

Department of the Treasury
Internal Revenue Service

Compensation of Officers

OMB No. 1545-0123

- Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.
- Information about Form 1125-E and its separate instructions is at www.irs.gov/form1125e.

Name <u>WISE ESPRESSO BAR CORP</u>	Employer identification number
---------------------------------------	--------------------------------

Note: Complete Form 1125-E only if total receipts are \$500,000 or more. See Instructions for definition of total receipts.

Form 8879-C**IRS e-file Signature Authorization for Form 1120**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue ServiceFor calendar year 2017, or tax year beginning Nov 1, 2017, ending Oct 31, 2018**2017**

- Do not send to the IRS. Keep for your records.
 ► Go to www.irs.gov/Form8879C for the latest information.

Name of corporation

Employer identification number

WISE ESPRESSO BAR CORP

Part I Tax Return Information (Whole dollars only)

1 Total income (Form 1120, line 11)	1	605,518.
2 Taxable income (Form 1120, line 30)	2	-230,877.
3 Total tax (Form 1120, line 31)	3	
4 Amount owed (Form 1120, line 34)	4	
5 Overpayment (Form 1120, line 35)	5	

Part II Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2017 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

- I authorize _____ to enter my PIN as my signature
 ERO firm name do not enter all zeros
- on the corporation's 2017 electronically filed income tax return.
- As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2017 electronically filed income tax return.

Officer's signature ► _____ Date ► _____ Title ► PRESIDENT**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

1	2	1	9	4	4	4	1	2	1	1
---	---	---	---	---	---	---	---	---	---	---

 do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112, IRS e-file Application and Participation**, and **Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns**.

ERO's signature ► _____ Date ► 01/28/2019

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

4562Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

OMB No. 1545-0172

2017Attachment
Sequence No. 179

Name(s) shown on return

WISE ESPRESSO BAR CORP

Business or activity to which this form relates

Form 1120 Line 20

Identifying number

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	510,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12 ►	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2017	17	11,141.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► <input type="checkbox"/>		

Section B—Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property		25 yrs.			S/L	
h Residential rental property		27.5 yrs.	MM		S/L	
i Nonresidential real property		27.5 yrs.	MM		S/L	
		39 yrs.	MM		S/L	
			MM		S/L	

Section C—Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year		12 yrs.			S/L	
c 40-year		40 yrs.	MM		S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	11,141.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Form 4562 (2017)

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the Instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--	----------------------------------	--	----------------------------	--	---------------------------	------------------------------	----------------------------------	------------------------------------

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . **25**

26 Property used more than 50% in a qualified business use:

%								
%								
%								

27 Property used 50% or less in a qualified business use:

%				S/L -				
%				S/L -				
%				S/L -				

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . **28**

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 **29**

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30	Total business/investment miles driven during the year (don't include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
31													
32													
33													
34													
35													
36													

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons (see instructions).

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners	<input type="checkbox"/> Yes	<input type="checkbox"/> No
39	Do you treat all use of vehicles by employees as personal use?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
40	Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
41	Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2017 tax year (see instructions):					
43 Amortization of costs that began before your 2017 tax year				43	9,812.
44 Total. Add amounts in column (f). See the Instructions for where to report				44	9,812.

Form 1120
Schedule L

Other Assets

2017

Name as Shown on Return WISE ESPRESSO BAR CORP	Employer Identification No.	
Other Current Assets:	Beginning of tax year	End of tax year
Totals to Form 1120, Schedule L, line 6		
Other Investments:	Beginning of tax year	End of tax year
Totals to Form 1120, Schedule L, line 9		
Other Assets:	Beginning of tax year	End of tax year
Security Deposit Rent	12,000.	12,000.
Totals to Form 1120, Schedule L, line 14	12,000.	12,000.

Form 1120
Schedule L**Other Liabilities**
and Adjustments to Shareholders' Equity**2017**

Name <u>WISE ESPRESSO BAR CORP</u>	Employer Identification No.	
Other Current Liabilities:	Beginning of tax year	End of tax year
Totals to Form 1120, Schedule L, line 18 ►		
Other Liabilities:	Beginning of tax year	End of tax year
AMEX CR CD	0.	0.
CHASE CR CD**1357	29,900.	0.
CITIBANK CR CD	901.	0.
AMEX BRC	0.	241,500.
CHASE CR CD**9102	5,981.	5,981.
Totals to Form 1120, Schedule L, line 21 ►	36,782.	247,481.
Retained Earnings — Appropriated:	Beginning of tax year	End of tax year
Totals to Form 1120, Schedule L, line 24 ►		
Adjustments to Shareholders' Equity:	Beginning of tax year	End of tax year
Totals to Form 1120, Schedule L, line 26 ►		

IRS e-file Authentication Statement**2017**

► Keep for your records

Name(s) Shown on Return
WISE ESPRESSO BAR CORP

Employer ID No.

A – Practitioner PIN Authorization

QuickZoom to the Federal Information Worksheet to enter PIN information ➔

Please indicate how the taxpayer(s) PIN(s) are entered into the program.

Officer entered PIN
 ERO entered Officer's PIN

B – Signature of Electronic Return Originator**ERO Declaration:**

I declare that the information contained in this electronic tax return is the information furnished to me by the corporation. If the corporation furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the corporation. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

I am signing this Tax Return by entering my PIN below.

ERO's PIN (EFIN followed by any 5 numbers) EFIN121944 Self-Select PIN 41211

C – Signature of Officer**Perjury Statement:**

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2017 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure:

I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

Electronic Funds Withdrawal Consent (if applicable):

I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self-selected PIN below.

Officer's PIN 41214
 Date 01/23/2019

Form 1120, Line 29a

Net Operating Loss Worksheet

2017

Name WISE ESPRESSO BAR CORP.	Employer Identification Number 11-22345678
---------------------------------	---

CURRENT LAW: Two year carryback, twenty year carryover

NOL Carryover Year	A Carryover	B Less Carrybacks/ Carryovers	C Adjusted Carryover
2016			
2015	10,892.		10,892.
2014			
2013	2,146.		2,146.
2012			
2011			
2010			
2009			
2008			
2007			
2006			
2005			
2004			
2003			
2002			
2001			
2000			
1999			
1998			
1997			
Total new law	13,038.		13,038.

OLD LAW: Three year carryback, fifteen year carryover

NOL Carryover Year	A Carryover	B Less Carrybacks/ Carryovers	C Adjusted Carryover
2011			
2010			
2009			
2008			
2007			
2006			
2005			
2004			
2003			
2002			
2001			
2000			
1999			
1998			
1997			
Total old law			

WISE ESPRESSO BAR CORP

Net Operating Loss Summary

NOL Carryover Year	A NOL Carryover Available	B Deduction Allowed in Current Year	C Adjustment Under Section 172(b)(2)	D Remaining Carryover 20 Years	E Remaining Carryover 15 Years*
2016					
2015	10,892.			10,892.	
2014					
2013	2,146.			2,146.	
2012					
2011					
2010					
2009					
2008					
2007					
2006					
2005					
2004					
2003					
2002					
2001					
2000					
1999					
1998					
1997					
Totals	13,038.			13,038.	
Less: Carryover expiring due to 20-year limitation					
Less: Carryover expiring due to 15-year limitation					
Add: Current year net operating loss					230,877.
Less: Carryback of current year net operating loss					
Net operating loss carryover to next year					243,915.

cpow7601.SCR 11/07/17

WISE ESPRESSO BAR CORP

464126212

1

Additional information from your 2017 Federal Corporation Tax Return**Form 1120: US Corporation Income Tax Return****Other Deductions****Continuation Statement**

Description	Amount
ACCOUNTING	1,360
AMORTIZATION	9,812
AUTOMOBILE AND TRUCK EXPENSE	14,571
BANK CHARGES	9,257
CLEANING	300
INSURANCE	4,758
LEGAL AND PROFESSIONAL	850
OFFICE EXPENSE	1,175
TELEPHONE	3,035
UTILITIES	67,685
WEBSITE	3,766
PROF. SVC.	10,700
EXTERMINATING	588
Total	127,857

SMART WORKSHEET FOR: Form 1120: US Corporation Income Tax Return

Line 17A

Itemization Statement

Description	Amount
NYS CORP TAX	1,863.
NYC CORP TAX	517.
Total	2,380.

SMART WORKSHEET FOR: Form 1120: US Corporation Income Tax Return

Line 17C

Itemization Statement

Description	Amount
FICA	25,369.
SUTA	2,493.
FUTA	707.
Total	28,569.

SMART WORKSHEET FOR: Form 1120: US Corporation Income Tax Return

Line 17D

Itemization Statement

Description	Amount
NYS SALES TAX	163,199.
Total	163,199.

NYC-400

Department of Finance

**ESTIMATED TAX BY BUSINESS CORPORATIONS
AND SUBCHAPTER S GENERAL CORPORATIONS****2018**For CALENDAR YEAR 2018 or FISCAL YEAR beginning 11-01, 2018 and ending 10-31, 2019

Print or Type:

Name (If combined filer, give name of reporting corporation) See Instructions		Name Change <input type="checkbox"/>	Taxpayer's Email Address
WISE ESPRESSO BAR CORP			
In Care of		EMPLOYER IDENTIFICATION NUMBER	
Address (number and street)		Address Change <input type="checkbox"/>	
3120 CONEY ISLAND AVE			
City and State	Zip Code	Country (if not US)	
BROOKLYN NY	11235		
Business telephone number	Person to contact	BUSINESS CODE NUMBER AS PER FEDERAL RETURN	
	DIANA		

 Business C Corporations only

NYC-2 NYC-2S NYC-2A

 General-Subchapter S Corporations and Qualified Subchapter S Subsidiaries only

NYC-3L NYC-3A NYC-4S NYC-4SEZ

COMPUTATION OF ESTIMATED TAX

A. Payment	Amount included with form - Make payable to: <i>NYC Department of Finance</i> A.	Payment Amount
1. Declaration of estimated tax for current year.....		1. 375
2. Estimated Payment Amount		2. 1,500

**MAILING
INSTRUCTIONS:**

MAIL FORM TO:
 NYC DEPARTMENT OF FINANCE
 P.O. BOX 3922
 NEW YORK, NY 10008-3922

Make remittance payable to the order of:
NYC DEPARTMENT OF FINANCE
 Payment must be made in U.S. dollars,
 drawn on a U.S. bank.

To receive proper credit, you must
 enter your correct Employer Identifi-
 cation Number on your declaration
 and remittance.

KEEP A COPY OF THIS FORM FOR YOUR RECORDS. SEE INSTRUCTIONS ON PAGE 2.**ELECTRONIC FILING**

Register for electronic filing. It is an easy, secure and convenient way to file a declaration and an extension and pay taxes on-line.

For more information log on to NYC.gov/eservices

NYC -400
Department of Finance**ESTIMATED TAX BY BUSINESS CORPORATIONS
AND SUBCHAPTER S GENERAL CORPORATIONS** **2018**For CALENDAR YEAR 2018 or FISCAL YEAR beginning 11-01, 2018 and ending 10-31, 2019

Print or Type:

Name (If combined filer, give name of reporting corporation) See Instructions		Name Change <input type="checkbox"/>	Taxpayer's Email Address
WISE ESPRESSO BAR CORP			
In Care of			
Address (number and street)		Address Change <input type="checkbox"/>	
3120 CONEY ISLAND AVE			
City and State	Zip Code	Country (if not US)	
BROOKLYN NY	11235		
Business telephone number	Person to contact		
	DIANA		
<input checked="" type="checkbox"/> Business C Corporations only		<input type="checkbox"/> General-Subchapter S Corporations and Qualified Subchapter S Subsidiaries only	
NYC-2 NYC-2S NYC-2A		NYC-3L NYC-3A NYC-4S NYC-4SEZ	

COMPUTATION OF ESTIMATED TAX

A. Payment	Amount included with form - Make payable to: <i>NYC Department of Finance</i>	Payment Amount
A.		375
1. Declaration of estimated tax for current year.....	1.	1,500
2. Estimated Payment Amount	2.	375

**MAILING
INSTRUCTIONS:**

MAIL FORM TO:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3922
NEW YORK, NY 10008-3922

Make remittance payable to the order of:
NYC DEPARTMENT OF FINANCE
Payment must be made in U.S.dollars,
drawn on a U.S. bank.

To receive proper credit, you must
enter your correct Employer Identifi-
cation Number on your declaration
and remittance.

KEEP A COPY OF THIS FORM FOR YOUR RECORDS. SEE INSTRUCTIONS ON PAGE 2.**ELECTRONIC FILING**

Register for electronic filing. It is an easy, secure and convenient way to file a declaration and an extension and pay taxes on-line.
For more information log on to NYC.gov/eservices

NYC -400
Department of Finance**ESTIMATED TAX BY BUSINESS CORPORATIONS
AND SUBCHAPTER S GENERAL CORPORATIONS 2018**For CALENDAR YEAR 2018 or FISCAL YEAR beginning 11-01 2018 and ending 10-31 2019

Print or Type:

Name (If combined filer, give name of reporting corporation) See Instructions	Name Change <input type="checkbox"/>	Taxpayer's Email Address
WISE ESPRESSO BAR CORP		
In Care of	EMPLOYER IDENTIFICATION NUMBER	
Address (number and street)	Address Change <input type="checkbox"/>	4 6
3120 CONEY ISLAND AVE		
City and State	Zip Code	Country (if not US)
BROOKLYN NY	11235	
Business telephone number	BUSINESS CODE NUMBER AS PER FEDERAL RETURN	
347-424-5773	DIANA	

 Business C Corporations only

NYC-2 NYC-2S NYC-2A

 General-Subchapter S Corporations and Qualified Subchapter S Subsidiaries only

NYC-3L NYC-3A NYC-4S NYC-4SEZ

COMPUTATION OF ESTIMATED TAX

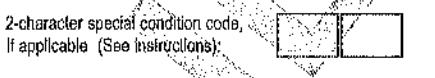
A. Payment	Amount included with form - Make payable to: <i>NYC Department of Finance</i>	Payment Amount
1. Declaration of estimated tax for current year.....	..... 1.	375
2. Estimated Payment Amount .....	..... 2.	1,500
		375

**MAILING
INSTRUCTIONS:**MAIL FORM TO:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3922
NEW YORK, NY 10008-3922Make remittance payable to the order of:
NYC DEPARTMENT OF FINANCE
Payment must be made in U.S.dollars,
drawn on a U.S. bank.To receive proper credit, you must
enter your correct Employer Identifi-
cation Number on your declaration
and remittance.**KEEP A COPY OF THIS FORM FOR YOUR RECORDS. SEE INSTRUCTIONS ON PAGE 2.****ELECTRONIC FILING**Register for electronic filing. It is an easy, secure and convenient way to file a declaration and an extension and pay taxes on-line.
For more information log on to NYC.gov/eservices

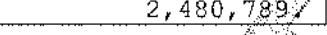
**BUSINESS CORPORATION TAX RETURN 2017**

To be filed by C Corporations ONLY - All Subchapter S Corporations must file Form NYC-1, NYC-3L, NYC-4S or NYC-4SEZ

For CALENDAR YEAR 2017 or FISCAL YEAR beginning 11-01 2017 and ending 10-31-18

Name WISE ESPRESSO BAR CORP		Name Change <input type="checkbox"/>	Employer Identification Number 	
In care of				
Address (number and street) 3120 CONEY ISLAND AVE		Address Change <input type="checkbox"/>		
City and State BROOKLYN NY		Zip Code 11235	Country (if not US)	
Business telephone number 347-424-5773		Taxpayer's email address:		
State or country of organization NY		Date organized 11-15-13		
Date business began in NYC 11-15-13	Final Return <input type="checkbox"/>	If final return, date business ended in NYC		
2-character special condition code, if applicable (See instructions) 				
CHECK ALL THAT APPLY: <input type="checkbox"/> Special short period return <input type="checkbox"/> 52/53-week taxable year <input type="checkbox"/> Pro-forma federal return attached <input type="checkbox"/> Claim any 9/11/01-related federal tax benefits <input type="checkbox"/> Amended return If the purpose of the amended return is to report a federal or state change, check the appropriate box: <input type="checkbox"/> IRS change <input type="checkbox"/> NYS change Date of Final Determination 				
Have you attached any of the following forms to this return? If yes, check all that apply. <input type="checkbox"/> Form NYC-2.1 <input type="checkbox"/> Form NYC-2.2 <input type="checkbox"/> Form NYC-2.3 <input checked="" type="checkbox"/> Form NYC-2.4 <input type="checkbox"/> Form NYC-2.5				

SCHEDULE A - Computation of Balance Due or Overpayment

A. Payment	Amount being paid electronically with this return	A.	Payment Amount
1. Tax on business income base (from Schedule B, line 38)		1.	0
2. Tax on capital base (from Schedule C, Part 3, line 4) Maximum Tax is \$10,000,000		2.	0
3. Minimum tax - (see instructions) - NYC Gross Receipts:  2,480,789		3.	1,500
4. Tax (enter the amount from line 1, 2 or 3, whichever is largest)		4.	1,500
5. UBT Paid Credit (attach Form NYC-9.7C)		5.	
6. Tax after UBT Paid Credit (subtract line 5 from line 4)		6.	1,500
7. REAP Credit (attach Form NYC-9.5)		7.	
8. Real Estate Tax Escalation, Employment Opportunity Relocation and IBZ Credits (attach Form NYC-9.6)		8.	
9. LMREAP Credit (see instructions and attach Form NYC-9.8)		9.	
10. Biotechnology Credit (attach Form NYC-9.10)		10.	
11. Beer Production Credit (attach Form NYC-9.12)		11.	
12. Net Tax after credits (subtract lines 7, 8, 9, 10 and 11 from line 6)		12.	1,500
13. Total prepayments (from Composition of Prepayments Schedule, page 8, line G)		13.	
14. Balance due (subtract line 13 from line 12)		14.	1,500
15. Overpayment (subtract line 12 from line 13)		15.	
16a. Interest (see instructions)	 16a.	16a.	
16b. Additional charges (see instructions)	 16b.	16b.	
16c. Penalty for underpayment of estimated tax (attach Form NYC-222)	 16c.  54	16c.	54
17. Total of lines 16a, 16b and 16c		17.	54
18. Net overpayment (subtract line 17 from line 15)		18.	
19. Amount of line 18 to be: a. Refunded - <input type="checkbox"/> Direct deposit - fill out line 19c OR <input type="checkbox"/> Paper check b. Credited to 2018 estimated tax		19a. 19b.	
19c. Routing Number: 	Account Number: 	Account Type:	<input type="checkbox"/> Checking <input type="checkbox"/> Savings
20. TOTAL REMITTANCE DUE. (see instructions)		20.	1,554
21. NYC rent deducted on federal tax return or NYC rent from Schedule E, part 1		21.	158,133
22. Federal Return Filed: <input checked="" type="checkbox"/> 1120 <input type="checkbox"/> 1120C <input type="checkbox"/> 1120F <input type="checkbox"/> 1120-RIC <input type="checkbox"/> 1120-REIT <input type="checkbox"/> 1120-H <input type="checkbox"/> Other / None			
23. Gross receipts or sales from federal return		23.	2,480,789
24. Total assets from federal return		24.	213,940
25. Business allocation percentage (from Schedule F, line 5) (if not allocating, enter 100%)		25.	100.00 %

SCHEDULE B - Computation of Tax on Business Income Base

1. Federal taxable income (FTI) before net operating loss (NOL) and special deductions (see instructions).	1.	-230,877	
2. Dividends and interest effectively connected with the conduct of a trade or business in the United States NOT included on line 1 by alien corporations	2.		
3. Any other income not included on line 1 which is exempt by treaty from federal income tax but would otherwise be treated as effectively connected with the conduct of a trade or business in the United States by alien corporations .3.			
4. Dividends not included on line 1 by non-alien corporations	4.		
5. Interest on federal, state, municipal and other obligations not included on line 1 by non-alien corporations....5.			
6. Income taxes paid to the US or its possessions deducted on federal return	6.		
7. NYS Franchise Tax, including MTA taxes and other business taxes deducted on the federal return (see inst; attach rider)...7.		2,380	
8. NYC Corporate Taxes deducted on federal return (see instructions)	8.		
9. Adjustments relating to employment opportunity relocation cost credit and IBZ credit	9.		
10. Adjustments relating to real estate tax escalation credit	10.		
11. ACRS depreciation and/or adjustments (attach Form NYC-399 and/or NYC-399Z).....11.			
12. Payment for use of intangibles	12.		
13. Domestic production activities deduction (see Instructions).....13.			
14. Other additions (see instructions; attach rider).....14.			
15. Total of lines 1 through 14	15.	-228,497	
16. Gain on sale of certain property acquired prior to 1/1/66 (see instructions)	16.		
17. NYC and NYS tax refunds included in line 15 (see instructions)	17.		
18. Wages and salaries subject to federal jobs credit (see instructions).....18.			
19. Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z; see Instructions)	19.		
20. Other subtractions (see instructions) (attach rider)	20.		
21. Total subtractions (add lines 16 through 20).....21.			
22. Net modifications to federal taxable income (subtract line 21 from line 15).....22.		-228,497	
23. Subtraction modification for qualified banks and other qualified lenders (from Form NYC-2.2, Schedule A, line 1; see instructions) ..23.			
24. Entire net income (ENI) (subtract line 23 from line 22).....24.		-228,497	
25. Investment and other exempt income (from Form NYC-2.1, Schedule D, line 1).....25.			
26. Entire net income less investment and other exempt income.....26.		-228,497	
27. Excess interest deductions attributable to investment income, investment capital and other exempt income (from Form NYC-2.1, Schedule D, line 2).....27.			
28. Business income (add lines 28 and 27)	28.	-228,497	
29. Addback of income previously reported as investment income (from Form NYC-2.1, Schedule F, line 6; if zero or less, enter 0; see instructions).....29.			
30. Business income after addback (add lines 28 and 29)	30.	-228,497	
31. Business allocation percentage (from Schedule F, line 5).....31.		100.00 %	
32a. Allocated business income after addback (multiply line 30 by line 31)	32a.	-228,497	
32b. If the amount on line 32a is not correct, enter correct amount here and explain in rider (see instructions).....32b.			
33. Prior net operating loss conversion subtraction (from Form NYC-2.3, Schedule C, line 4).....33.			
34. Allocated business income less prior net operating loss conversion subtraction (see instructions).....34.		-228,497	
35. Net operating loss deduction (from Form NYC-2.4, line 6)	35.		
36. Business income base (subtract line 35 from line 34).....36.		-228,497	
37. Tax rate (see Instructions).....37.		6.500 %	
38. Tax on business income base (multiply line 36 by line 37 and enter here and on Schedule A, line 1) 38.		0	

Note: If you make an entry on line 23, 25, 27, 29, 33 or 35, you must complete and file the appropriate attachment form.



SCHEDULE C - Computation of Tax on Capital Base

Part 1 - Computation of Total Business Capital

Basis used to determine average value in column C. Check one. (Attach detailed schedule.)

- Annually - Semi-annually - Quarterly
 - Monthly - Weekly - Daily

<input checked="" type="checkbox"/> - Annually	<input type="checkbox"/> - Semi-annually	<input type="checkbox"/> - Quarterly	COLUMN A Beginning of Year	COLUMN B End of Year	COLUMN C Average Value
<input type="checkbox"/> - Monthly	<input type="checkbox"/> - Weekly	<input type="checkbox"/> - Daily			
1. Total assets from federal return	1.		141,254	213,940	177,597
2. Real property and marketable securities included in line 1	2.				
3. Subtract line 2 from line 1	3.				177,597
4. Real property and marketable securities at fair market value	4.				
5. Adjusted total assets (<i>add lines 3 and 4</i>)	5.				177,597
6. Total liabilities (<i>see instructions</i>)	6.		175,324	478,887	327,106
7. Total capital (<i>subtract line 6, column C, from line 5, column C</i>)	7.				0
8. Investment capital (<i>from Schedule D, line 4; if zero or less, enter 0</i>)	8.				
9. Business capital (<i>subtract line 8 from line 7</i>)	9.				0
10. Addback of capital previously reported as Investment capital (<i>from Schedule D, line 5, column C; if zero or less, enter 0</i>)	10.				
11. Total business capital (<i>add lines 9 and 10</i>) (<i>see instructions</i>)	11.				0
12. Business allocation percentage (<i>from Schedule F, line 5; if not allocating, enter 100%</i>)	12.				100.00 %

Part 2 - Computation of Liabilities Attributable to Investment Capital and Within Business Capital

1. Total liabilities (<i>Schedule C, Part 1, line 6</i>) (<i>see instructions</i>)	1.		327,106
2. Liabilities directly attributable to investment capital (<i>Form NYC-2.1, Schedule E, Part 4, Column G, line 4</i>) (<i>see instructions</i>)	2.		
3. Liabilities directly attributable to business capital	3.		
4. Total liabilities directly attributable (add lines 2 and 3)	4.		
5. Total liabilities indirectly attributable (subtract line 4 from line 1)	5.		
6. Average FMV of investment capital before subtraction of liabilities attributable (<i>Form NYC-2.1, Schedule E, Part 4, Column F, line 4</i>) (<i>see instructions</i>)	6.		
7. Average FMV of adjusted total assets (<i>Schedule C, Part 1, line 5</i>) (<i>see instructions</i>)	7.		177,597
8. Investment capital factor (divide line 6 by line 7)	8.		
9. Liabilities indirectly attributable to investment capital (multiply line 5 by line 8)	9.		
10. Average FMV of business capital before subtraction of liabilities attributable (subtract line 6 from line 7).....	10.		
11. Liabilities indirectly attributable to business capital (subtract line 9 from line 5)	11.		327,106
12. Liabilities directly and indirectly attributable to business capital (add lines 3 and 11; if this line 12 exceeds line 10, STOP and do not go further) (<i>see instructions</i>).....	12.		
13. Liabilities directly attributable to Insurance and Utility Capital	13.		327,106
14. Liabilities directly attributable to General Business Capital	14.		
15. Average FMV of Insurance and Utility Capital before subtraction of liabilities attributable	15.		
16. Insurance and Utility Capital factor (divide line 15 by line 10)	16.		
17. Liabilities indirectly attributable to Insurance and Utility Capital (multiply line 16 by line 11)	17.		
18. Liabilities attributable to Insurance and Utility Capital (add lines 13 and 17)	18.		
19. Net Insurance and Utility Capital (subtract line 18 from line 15 and add any negative value from line 22, if this line 19 has a positive value without such addition) (<i>see instructions</i>)...19.			
20. Allocated Insurance and Utility Capital (multiply line 19 by the business allocation percentage from <i>Schedule F, line 5</i>)	20.		
21. Liabilities attributable to General Business Capital (subtract line 2, line 9, line 13 and line 17 from line 1)	21.		
22. Net General Business Capital (subtract line 15 and line 21 from line 10, add any amount on <i>Schedule C, Part 1, line 10</i> and add any negative value from line 19, If this line 22 has a positive value without such addition) (<i>see instructions</i>)	22.		



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SCHEDULE C - (Continued)**Part 3 - Computation of tax on capital base**

- 1a. Allocated General Business Capital (multiply Schedule C, Part 2, line 22 by the business allocation percentage from Schedule F, line 5).....1a. 0
- 1b. At tax rate 0.15% (multiply line 1a, column B, by 0.15%).....1b. 0
- 2a. Allocated insurance and utility capital (Schedule C, Part 2 line 20) (see instructions).....2a.
- 2b. At tax rate 0.075%. Check the appropriate box: Utility Corp. Insurance Corp. (multiply line 2a by 0.075%).....2b.
- 3a. Cooperative housing corporations (see instructions).....3a.
- 3b. At tax rate 0.04% Enter Boro Block Lot (multiply line 3a, column B by 0.04%).....3b.
4. Tax on capital base (add line 1b plus line 2b plus line 3b and subtract \$10,000; If zero or less, enter 0 here and on Schedule A, line 2)4. 0

SCHEDULE D - Computation of Investment Capital for the Current Year (see Instructions)

1. Total capital that generates income claimed to not be apportionable to New York under the U.S. Constitution (from Form NYC-2.1, Schedule E, line 1).....1.
2. Total of stocks **actually** held for more than one year (from Form NYC-2.1, Schedule E, line 2).....2.
3. Total of stocks **presumed** held for more than one year (from Form NYC-2.1, Schedule E, line 3).....3.
4. Total investment capital for the current year (add Column C, lines 1, 2 and 3; enter the result here and on Schedule C, line 8; if zero or less, enter 0).....4.

A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value (column A - column B)
		1.
		2.
		3.
		4.

Addback to business capital of stock presumed and claimed as investment capital in previous year

5. Total of stocks previously presumed held for more than one year, but did **not** meet the holding period (from Form NYC-2.1, Schedule F, line 1; enter here and on Schedule C, line 10).....5.

A Average fair market value as reported	B Liabilities attributable to column A amount	C Net average value (column A - column B)
		5.



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SCHEDULE E - Location of Places of Business Inside and Outside New York City

Part 1 - List location of, and rent paid or payable, if any, for each place of business INSIDE New York City, nature of activities at each location (*manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.*), and number of employees, their wages, salaries and duties at each location. (*Attach rider if necessary*)

Complete Address NUMBER AND STREET	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total					

Part 2 - List location of, and rent paid or payable, if any, for each place of business OUTSIDE New York City, nature of activities at each location (*manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.*), and number of employees, their wages, salaries and duties at each location. (*Attach rider if necessary*)

Complete Address NUMBER AND STREET	Rent	Nature of Activities	No. of Employees	Wages, Salaries, Etc.	Duties
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
NUMBER AND STREET					
CITY STATE ZIP					
Total					

SCHEDULE F - Computation of Business Allocation Percentage

	COLUMN A - NEW YORK CITY	COLUMN B - EVERYWHERE
1a. Real estate owned	1a.	1a.
1b. Real estate rented - multiply by 8 (see instr.) (attach rider)	1b.	1b.
1c. Inventories owned.....	1c.	1c.
1d. Tangible personal property owned (see instructions).....	1d.	1d.
1e. Tangible personal property rented - multiply by 8 (see Instr., attach rider).....	1e.	1e.
1f. Total	1f.	1f.
1g. Percentage in New York City (divide line 1f, column A by line 1f, column B)		1g. %
1h. Multiply line 1g by 3.5		1h.
2a. Receipts (from Form NYC-2.5, line 54)	2a.	2a.
2b. Percentage in New York City (divide line 2a, column A by line 2a, column B).....		2b. %
2c. Multiply line 2b by 93		2c.
3a. Wages, salaries and other compensation of employees, except general executive officers (see Instructions)	3a.	
3b. Percentage in New York City (divide line 3a, column A by line 3a, column B).....		3b. %
3c. Multiply line 3b by 3.5		3c.
Sum of Weighted Factors		
4. Add lines 1h, 2c and 3c	4.	
Business Allocation Percentage		
5. Divide line 4 by 100 if no factors are missing. If a factor is missing, divide line 4 by the total of the weights of the factors present. Enter as percentage. Round to the nearest one hundredth of a percentage point. This is your business allocation percentage	5.	100.00 %



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SCHEDULE G - Additional Required Information

1. List all significant business activities in NYC and everywhere (see instructions; if necessary, attach list). SEE LIST _____
2. Enter your Secondary Business Code (see instructions) _____
3. Trade name of reporting corporation, if different from name entered on page 1 _____
4. Is this corporation included in a consolidated federal return? _____ YES NO
If "YES", give parent's name: _____ EIN: _____
5. Is this corporation a member of a controlled group of corporations as defined in IRC section 1563, disregarding any exclusion by reason of paragraph (b)(2) of that section? _____ YES NO
If "YES", give common parent corporation's name: _____ EIN: _____
6. Has the Internal Revenue Service or the New York State Department of Taxation and Finance corrected any taxable income or other tax base reported in a prior year, or are you currently under audit? _____ YES NO
If "YES", by whom?
 Internal Revenue Service State period(s): Beg.: _____ MMDDYY End.: _____ MMDDYY
 New York State Department of Taxation and Finance State period(s): Beg.: _____ MMDDYY End.: _____ MMDDYY
7. If "YES" to question 6, has Form(s) NYC-3360 (Report of Federal/State Change In Tax Base) been filed? Only applicable for years prior to 1/1/15. For years beginning on or after 1/1/15, file an amended return. (see instructions) _____ YES NO
8. Did this corporation make any payments treated as interest in the computation of business income to shareholders owning directly or indirectly, individually or in the aggregate, more than 50% of the corporation's issued and outstanding capital stock? If "YES", please attach a schedule giving Shareholder's name, SSN/EIN, Interest paid to shareholder, Total indebtedness to shareholder and Total interest paid _____ YES NO
9. Was this corporation a member of a partnership or joint venture during the tax year? _____ YES NO
If "YES", attach schedule listing name(s) and Employer Identification Number(s).
10. At any time during the taxable year, did the corporation have an interest in real property (including a leasehold interest) located in NYC or a controlling interest in an entity owning such real property? _____ YES NO
- 11a. If "YES" to question 10, attach a schedule of such property, indicating the nature of the interest and including the street address, borough, block and lot number.
- 11b. Was any NYC real property (including a leasehold interest) or controlling interest in an entity owning NYC real property acquired or transferred with or without consideration? _____ YES NO
- 11c. Was there a partial or complete liquidation of the corporation? _____ YES NO
- 11d. Was 50% or more of the corporation's ownership transferred during the tax year, over a three-year period or according to a plan? _____ YES NO
12. If "YES" to questions 11b, 11c or 11d, was a Real Property Transfer Tax Return (Form NYC-RPT) filed? _____ YES NO
13. If "NO" to question 12, explain: _____
14. Does this taxpayer pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity? _____ YES NO
15. If "YES" to question 14, were all required Commercial Rent Tax Returns filed? _____ YES NO
Please enter Employer Identification Number which was used on the Commercial Rent Tax Return: _____
16. Are you claiming an exception to the related member expense addback under Administrative Code section 11-652(8)(n)(2)(ii)? ... YES NO
If yes, enter applicable exception and amount of royalty payments.

EXCEPTION	AMOUNT
17. If you filed federal form 1120F, did you have Effectively Connected Income (ECI)? _____ YES NO
18. Did this corporation carry out any commercial banking business (as defined by Section 11-640(b) of the Ad. Code) during this filing period? ... YES NO
19. Did you include a disregarded entity in this return? If YES, attach a schedule giving the legal name and EIN of each disregarded entity included. YES NO



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SCHEDULE H - DETERMINATION OF TAX RATE

A. Enter the tax rate computed or used below (see instructions)	A.	6,500
B. Enter the line number of the tax rate computed or used below.....	B.	1
Ca. Enter your unallocated business income from Schedule B, line 30 (see instructions).....	Ca.	-228,497.
Cb. If the amount on line Ca is not correct, enter correct amount here and explain in rider (see instructions).....Cb.		
D. Enter your allocated business income from Schedule B, line 32a or 32b if used	D.	-228,497.
E. If you are a Qualified Manufacturing Corporation mark an X in the box (see instructions).....E.		

TAX RATE COMPUTATION FOR BUSINESS CORPORATIONS NOT SPECIFIED BELOW (see instructions)

1. If unallocated business income (Schedule B, line 30) is less than \$2M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$1M.	6.50%
2. If unallocated business income (Schedule B, line 30) is equal to or greater than \$3M (regardless of the amount of allocated business income)	8.85%
3. If allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$1.5M (regardless of the amount of unallocated business income)	8.85%
4. If unallocated business income (Schedule B, line 30) is equal to or greater than \$2M but less than \$3M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$1M, use unallocated formula	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \underline{\hspace{2cm}}\%$
5. If unallocated business income (Schedule B, line 30) is less than \$2M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$1M but less than \$1.5M, use allocated formula	$6.50\% + (2.35\% \times \frac{\text{line 32a or 32b} - 1,000,000}{500,000}) = \underline{\hspace{2cm}}\%$
6. If unallocated business income (Schedule B, line 30) is equal to or greater than \$2M, but less than \$3M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$1M but less than \$1.5M, compute tax rates using both formulas. Use the greater of the two computed tax rates.	$6.50\% + (2.35\% \times \frac{\text{line 30} - 2,000,000}{1,000,000}) = \underline{\hspace{2cm}}\%$ $6.50\% + (2.35\% \times \frac{\text{line 32a or 32b} - 1,000,000}{500,000}) = \underline{\hspace{2cm}}\%$ Enter the greater of the two computed tax rates: <u> </u> %

TAX RATE COMPUTATION FOR QUALIFIED MANUFACTURING CORPORATIONS (see instructions)

7. If unallocated business income (Schedule B, line 30) is less than \$20M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$10M	4.425%
8. If unallocated business income (Schedule B, line 30) is equal to or greater than \$40M (regardless of the amount of allocated business income)	8.85%
9. If allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$20M (regardless of the amount of unallocated business income)	8.85%
10. If unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and allocated business income (Schedule B, line 32a or 32b if used) is less than \$10M, use unallocated formula	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \underline{\hspace{2cm}}\%$
11. If unallocated business income (Schedule B, line 30) is less than \$20M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$10M but less than \$20M, use allocated formula	$4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) = \underline{\hspace{2cm}}\%$
12. If unallocated business income (Schedule B, line 30) is equal to or greater than \$20M but less than \$40M and allocated business income (Schedule B, line 32a or 32b if used) is equal to or greater than \$10M but less than \$20M, compute tax rates using both formulas. Use the greater of the two computed tax rates	$4.425\% + (4.425\% \times \frac{\text{line 30} - 20,000,000}{20,000,000}) = \underline{\hspace{2cm}}\%$ $4.425\% + (4.425\% \times \frac{\text{line 32a or 32b} - 10,000,000}{10,000,000}) = \underline{\hspace{2cm}}\%$ Enter the greater of the two computed tax rates: <u> </u> %

TAX RATE COMPUTATION FOR CERTAIN FINANCIAL CORPORATIONS (see instructions)

13. Financial Corporations as defined in Administrative Code Section 11-654(1)(e)(1)(f)	9.00%
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NAME: WISE ESPRESSO BAR CORP

EIN: _____

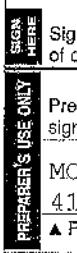
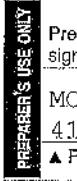
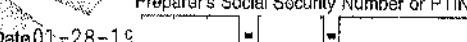
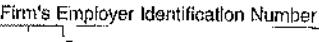
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COMPOSITION OF PREPAYMENTS SCHEDULE

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 13	DATE	AMOUNT
A. Mandatory First Installment		
B. Payment with Declaration, Form NYC-400		
C. Payment with Notice of Estimated Tax Due		
D. Payment with Notice of Estimated Tax Due		
E. Payment with extension, Form NYC-EXT		
F. Overpayment from preceding year credited to this year.....		
G. TOTAL of A through F (enter on Schedule A, line 13)		

CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION

I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete. I authorize the Dept. of Finance to discuss this return with the preparer listed below. (See Instructions) YES

SIGN HERE 	Signature of officer	Title PRESIDENT	Date	Firm's email address CPAMCLAN@GMAIL.COM
PREPARER'S USE ONLY 	Preparer's signature	Preparer's printed name MARINA LERNER	Check if self-employed <input type="checkbox"/> 	Preparer's Social Security Number or PTIN 
	MCLAN ACCOUNTING LLC 4121 18 AVE. BROOKLYN NY 11218		Date 01-28-19	Firm's Employer Identification Number 
	▲ Firm's name (or yours, if self-employed)	▲ Address	▲ Zip Code	

MAILING INSTRUCTIONS

Attach copy of all pages of your federal tax return or pro forma federal tax return. The due date for the calendar year 2017 return is on or before April 17, 2018. For fiscal years beginning in 2017, file on or before the 15th day of the 4th month following the close of the fiscal year.

**ALL RETURNS EXCEPT
REFUND RETURNS**

NYC DEPARTMENT OF FINANCE
BUSINESS CORPORATION TAX
P.O. BOX 5564
BINGHAMTON, NY 13902-5564

**REMITTANCES
PAY ONLINE WITH FORM NYC-200V
AT NYC.GOV/ESERVICES**

OR
Mail Payment and Form NYC-200V ONLY to:
NYC DEPARTMENT OF FINANCE
P.O. BOX 3933
NEW YORK, NY 10008-3933

**RETURNS CLAIMING
REFUNDS**

NYC DEPARTMENT OF FINANCE
BUSINESS CORPORATION TAX
P.O. BOX 5563
BINGHAMTON, NY 13902-5563



30781716

REV 01/19/18 PRO



NET OPERATING LOSS DEDUCTION (NOLD)

You MUST attach this form to Form NYC-2 or NYC-2A each tax year

For Calendar Year 2017 or Fiscal Year Beginning 11-01, 2017 and ending 10-31-18

Name as shown on NYC-2 or NYC-2A:

WISE ESPRESSO BAR CORP

Employer Identification Number

- A. Were there any special federal Net Operating Loss elections? YES NO
- B. NYC-2A filers: Have there been any changes in the composition of the group of corporations included in this Combined Business Corporation Tax Return from the prior tax period? If "YES," please complete page 2. (See instructions) YES NO
- C. Are you making an election to waive the carryback period for NOLs generated in the current tax period? YES NO

SCHEDULE A - COMPUTATION OF CURRENT NYC NET OPERATING LOSS DEDUCTION (NOLD)

1.	Multiply Form NYC-2 or NYC-2A, Schedule B, line 34 by your appropriate business income base tax rate for the current year from Schedule H, Determination of Tax Rate in Form NYC-2 or NYC-2A (see instr.)	1.	0
2.	Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (from Form NYC-2 or NYC-2A, Schedule A, line 2 or 3)	2.	0
3.	Subtract line 2 from line 1. If less than zero, enter "0" (see instructions)	3.	0
4.	Maximum amount of NOLs to be deducted in the current tax year (divide line 3 by the same business income base tax rate used for line 1)	4.	0
5a.	NOLs incurred on or after January 1, 2015 and before current year, which have not been previously used	5a.	19,120
5b.	NOL incurred in the current year	5b.	228,497
5c.	Carryback of NOL from a subsequent year	5c.	If you have an entry on line 5c, list the year(s) from which the NOLs are being carried back
5d.	Add lines 5a through 5c	5d.	247,617
5e.	NOLs expired before current year	5e.	
5f.	Total NOLs available in this period (subtract line 5e from line 5d)	5f.	247,617
6.	NOLD to be used in the current tax year. (Enter the lesser of line 4 or line 5f. Enter here and on Form NYC-2 or NYC-2A, Schedule B, line 35)	6.	0
7.	Unused NOLD (subtract line 6 from line 5f, do not enter less than zero)	7.	247,617

SCHEDULE B - NYC NET OPERATING LOSS DEDUCTION SCHEDULE (NOLD)

APPLICABLE YEAR	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
	Tax Year	Amount from NYC-2A or NYC-2, Sch. B, line 34	NYC Net Operating Loss Generated	NYC Net Operating Loss Utilized	NYC Net Operating Loss Expired	NYC Net Operating Loss Remaining
1. 2nd preceding year	2015	-79,182.	-79,182.	0.		79,182.
2. 1st preceding year	2016	83,138.		60,062.		19,120.
3. Current year	2017	-228,497.	-228,497.	0.		247,617.

Form NYC-2.4 - 2017

NAME: WISE ESPRESSO BAR CORP

EIN:

Page 2

SCHEDULE C - FORM NYC-2A FILERS ONLY: ENTITIES NOT INCLUDED IN PRIOR COMBINED RETURN

Are any entities included in the Combined Business Corporation Tax Return that were not included in the return for the prior period? YES NO

Complete this schedule for each corporation included in the Combined Business Corporation Tax Return that was not included in the Combined Business Corporation Tax Return for the prior tax period.

If additional space is required, please use this format on a separate sheet and attach to this page.

SCHEDULE D - FORM NYC-2A FILERS ONLY: ENTITIES NOT INCLUDED IN CURRENT COMBINED RETURN

Are any entities excluded from the Combined Business Corporation Tax Return that were included in the return for the prior period? YES NO

Complete this schedule for each corporation excluded from the Combined Business Corporation Tax Return that was included in the Combined Business Corporation Tax Return for the prior tax period.

If additional space is required, please use this format on a separate sheet and attach to this page.



NYC-222
Department of Finance**UNDERPAYMENT OF ESTIMATED TAX BY
BUSINESS AND GENERAL CORPORATIONS****2017**

ATTACH TO FORM NYC-2, NYC-2A, NYC-2S, NYC-3L, NYC-3A, NYC-4S OR NYC-4SEZ

For CALENDAR YEAR 2017 or FISCAL YEAR beginning 11-01, 2017 and ending 10-31-18

Print or Type ▼

Name:

EMPLOYER IDENTIFICATION NUMBER

WISE ESPRESSO BAR CORP

Computation of Underpayment

1.	2017 tax (from NYC-2, Sch. A, line 4; NYC-2A, Sch. A, line 6; NYC-2S, Sch. A, line 4; NYC-3L, Sch. A, line 6; NYC-4S, Sch. A, line 5; NYC-4S-EZ, Sch. A, line 3; or NYC-3A, Sch. A, line 8)	1.	1,500.
2.	Credits (from NYC-2, Schedule A, lines 5, 7, 8, 9, 10 and 11; NYC-2A, Schedule A, lines 7, 9, 10, 11, 12 and 13; NYC-3L, Schedule A, lines 7, 9a, 9b, 10a, 10b and 10c or NYC-3A, Schedule A, lines 9, 11a, 11b, 12a, 12b and 12c)	2.	
3.	Line 1 less line 2	3.	1,500.
4.	90% of line 3.....	4.	1,350.

Enter quarterly due dates of installments:

1 - FIRST	2 - SECOND	3 - THIRD	4 - FOURTH
01-16-18	04-17-18	07-16-18	10-15-18

5.	2015 Business Corporation Tax (C corp.) or 2016 General Corporation Tax (S corp.).....	5.	1,500.
6.	Enter 25% of line 5 if over \$1000 or, for S corporations, If Form NYC-EXT was filed for 2016, enter amount from Form NYC-EXT, line 2	6.	375.
7.	Line 4 less line 6	7.	975.
8.	Enter amount of the installments due in Quarters 2, 3 and 4 (see inst.)	8.	325.
9.	Amount paid or credited for each period	9.	
10.	Overpayment of previous Installment (see instructions)	10.	
11.	Total of lines 9 and 10	11.	
12.	OVERPAYMENT Quarter 1-line 11 less line 6 Quarters 2, 3 and 4-line 11 less line 8	12.	
13.	UNDERPAYMENT Quarter 1-line 6 less line 11 Quarters 2, 3 and 4-line 8 less line 11	13.	375.
			325.
			325.

→ COMPUTATION CONTINUES ON PAGE 2

Exceptions that Avoid the Underpayment Penalty

Total cumulative amount paid or credited from the beginning of the taxable year through the installment dates that correspond to the 15th day of the 3rd, 6th, 9th and 12th months of the taxable year

1 - FIRST QUARTER	2 - SECOND QUARTER	3 - THIRD QUARTER	4 - FOURTH QUARTER
50% of 2016 tax	75% of 2016 tax	100% of 2016 tax	
750.	1,125.	1,500.	
Enter 50% of tax	Enter 75% of tax	Enter 100% of tax	
Enter 45% of tax	Enter 67.50% of tax	Enter 00% of tax	

- ▲ EXCEPTION 1- Prior year's tax (2016) (\$ 1,500.) (see instructions)
- ▲ EXCEPTION 2- Tax on prior year's facts and law using 2017 rates (attach computation) (see instructions)
- ▲ EXCEPTION 3- Tax on annualized 2017 income (attach computation) (see instructions)
- ▲ EXCEPTION 4- Tax on recurring seasonal 2017 income (attach computation) (see instructions)

Form NYC-222 - 2017 WISE ESPRESSO BAR CORP

COMPUTATION OF PENALTY

1- FIRST 01-16 18	2- SECOND 04-17 18	3- THIRD 07-16 18	4- FOURTH 10-15 18
01-15-19	01-15-19	01-15-19	01-15-19
364	273	183	92
74	74	76	
91	92	92	77
92	92	15	15
15			
5.			
6.	4.		
6.	5.	4.	
6.	5.	5.	4.
1.	1.	1.	1.
24.	15.	10.	5.

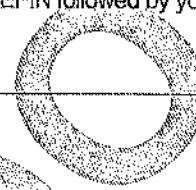
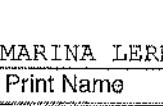
REV 07/25/18 PRO

16



30921716

*For information regarding interest rates, call 311.
If calling from outside of the five NYC boroughs,
please call 212-NEW-YORK (212-639-9675).
You may also consult the Finance website at nyc.gov/finance

 NYC 579-COR	NEW YORK CITY DEPARTMENT OF FINANCE Signature Authorization for E-Filed Business Corporation Tax Return	2017
ELECTRONIC RETURN ORIGINATORS (ERO): DO NOT MAIL THIS FORM TO THE DEPARTMENT OF FINANCE. KEEP THIS FOR YOUR RECORDS.		
LEGAL NAME OF CORPORATION: WISE ESPRESSO BAR CORP		EMPLOYER IDENTIFICATION NUMBER [REDACTED]
EMAIL ADDRESS: [REDACTED]		TYPE OF RETURN: <input type="checkbox"/> NYC-EXT <input type="checkbox"/> NYC-EXT.1 <input type="checkbox"/> NYC-300 (2018) <input type="checkbox"/> NYC-400 (2018) <input checked="" type="checkbox"/> NYC-2 <input type="checkbox"/> NYC-2A <input type="checkbox"/> NYC-2S
Financial Institution Information - must be included if electronic payment is authorized		
AMOUNT OF AUTHORIZED DEBIT: 1,554.	FINANCIAL INSTITUTION ROUTING NUMBER: [REDACTED]	FINANCIAL INSTITUTION ACCOUNT NUMBER: 736898797
Part A - Declaration and authorization of corporate officer for Forms NYC-2, NYC-2A, NYC-2S, NYC-EXT, NYC-EXT.1, NYC-300 or NYC-400		
<p>Under penalty of perjury, I declare that I am an officer of the corporation authorized to act on behalf of the above-named corporation, and that I have examined the information on its 2017 New York City electronically filed corporation tax return, including any accompanying schedules, attachments, and statements or other report checked above, and to the best of my knowledge and belief, the electronically filed corporation tax return or other report is true, correct, and complete. The ERO has my consent to send the 2017 New York City electronically filed corporation tax return or other report checked above to New York City Department of Finance through the Internal Revenue Service. I authorize the ERO to enter my PIN as my signature on the 2017 New York City electronically filed corporation tax return or other report, or I will enter my PIN as my signature on the 2017 New York City electronically filed corporation tax return or other report. If I am paying the New York City corporation tax owed by electronic funds withdrawal, I authorize the New York City Department of Finance and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on the corporation's 2017 New York City electronically filed corporation tax return or other report, and I authorize the financial institution to debit the amount from that account.</p>		
Officer's PIN (mark an X in one box only)		
<input type="checkbox"/> I authorize _____ <small>ERO FIRM NAME</small>	to enter my PIN : 4 1 2 1 4	
as my signature on the corporation's 2017 electronically filed corporation tax return or other report checked above. <input checked="" type="checkbox"/> As an authorized person of the corporation, I will enter my PIN as my signature on the corporation's 2017 electronically filed corporation tax return or other report checked above.		
Signature of authorized person 		<small>PRESIDENT</small> <small>Official title</small> 01-23-19 <small>Date</small>
Part B - Declaration of electronic return originator (ERO) and paid preparer		
<p>Under penalty of perjury, I declare that the information contained in the above-named corporation's 2017 New York City electronically filed corporation tax return or other report checked above is the information furnished to me by the corporation's authorized officer. If the corporate officer furnished me with a completed 2017 New York City paper corporation tax return or other report signed by a paid preparer, I declare that the information contained in the corporation's 2017 New York City electronically filed corporation tax return or report is identical to that contained in the paper return or report. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2017 New York City electronically filed corporation tax return or other report, and, to the best of my knowledge and belief, the return or other report is true, correct, and complete. I have based this declaration on all information available to me.</p>		
ERO EFIN/PIN: Enter your six-digit EFIN followed by your five digit PIN: [REDACTED]		
ERO's Signature 	MCLAN ACCOUNTING SERVICES Print Name 01-23-19 <small>Date</small>	
Paid Preparer's Signature 	MARINA LERNER Print Name 01-23-19 <small>Date</small>	
<p>PURPOSE - A completed Form NYC-579-COR provides documentation that an ERO has been authorized to electronically file the Business Corporation Tax return or other report. The officer of the corporation who is authorized to sign the corporation's returns may designate the ERO to electronically sign the return or other report by entering the officer's personal identification number (PIN). The form also authorizes payment of tax due on an electronically submitted return or report by an automatic clearing house (ACH) debit from a designated checking or savings account of the corporation. You cannot revoke this authorization.</p>		
<p>GENERAL INSTRUCTIONS - Part A must be completed by an officer of the corporation who is authorized to sign the corporation's return or report before the ERO transmits the electronically filed Form NYC-2A (Combined Business Corporation Tax Return); NYC-2 (Business Corporation Tax Return); NYC-2S (Business Corporation Tax Return); NYC-EXT (Application for 6-month Extension to File Business Income Tax Return); NYC-EXT.1 (Application for Additional Extension); NYC-300 (Mandatory First Installment (MFI) by Business C Corporations) or NYC-400 (Declaration of Estimated Tax by Business Corporations and Subchapter S General Corporations).</p>		
<p>EROs/paid preparers must complete Part B prior to transmitting electronically filed corporation tax returns or reports (Forms NYC-2, NYC-2A, NYC-2S, NYC-EXT, NYC-EXT.1, NYC-300 or NYC-400). Both the paid preparer and the ERO are required to sign Part B. However, if an individual performs as both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case.</p>		
<p>Do not mail Form NYC-579-COR to the Department of Finance. The EROs/paid preparers must keep the completed Form NYC-579-COR for three years from the due date of the return or report or the date the return or report was filed, whichever is later, and must present it to the Department of Finance upon request.</p>		

WISE ESPRESSO BAR CORP

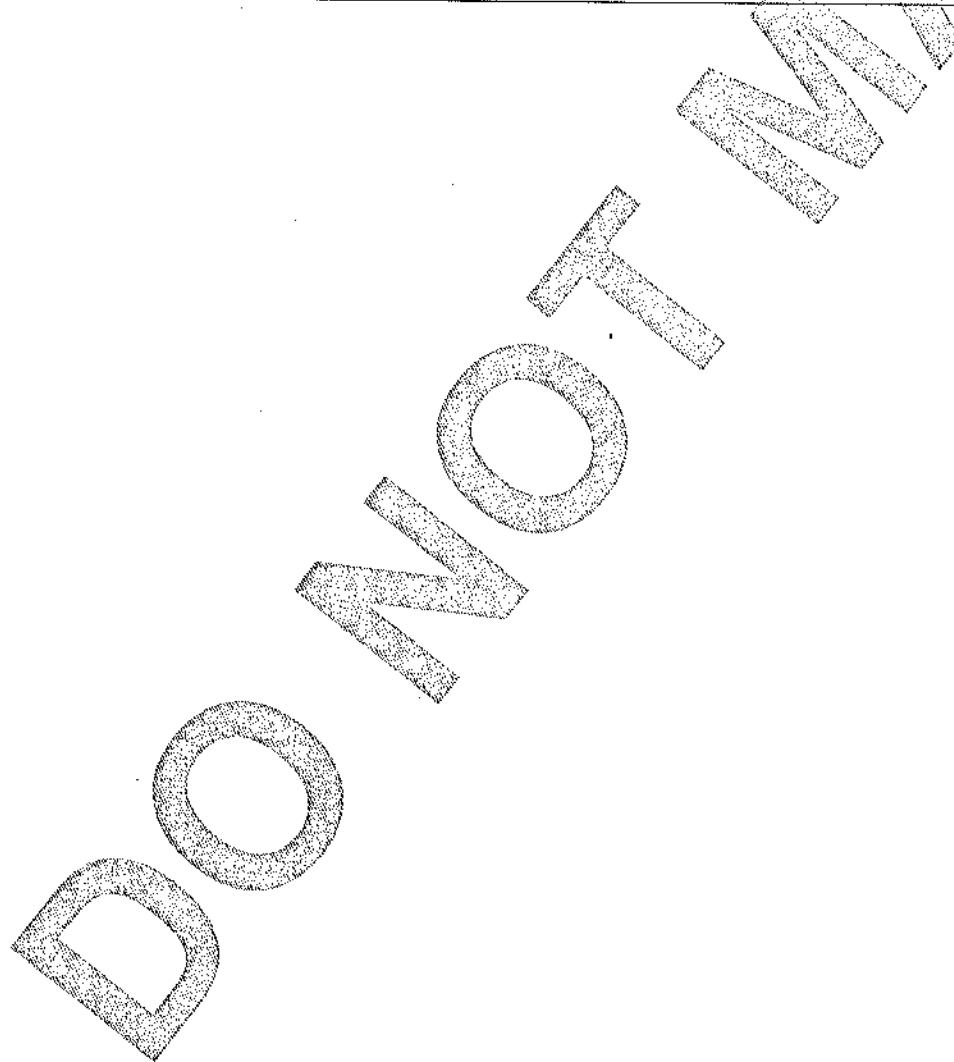
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Additional information from your 2017 New York City General Corp Tax Return**NYC-2: Business Corporation Tax Return****Sch B, NYS Franchise Tax Rider****Continuation Statement**

Description	Amount
OTHER STATE TAX	2,380
Total	2,380

NYC-2: Business Corporation Tax Return**Sch G, Significant Business Activities Statement****Continuation Statement**

EXPRESSO BAR



1120Form
Department of the Treasury
Internal Revenue Service**U.S. Corporation Income Tax Return**For calendar year 2017 or tax year beginning Nov 1, 2017, ending Oct 31, 2018
► Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

2017

A Check if:	Name WISE ESPRESSO BAR CORP	B Employer identification number
1a Consolidated return (attach Form 851) <input type="checkbox"/>	Number, street, and room or suite no. If a P.O. box, see instructions. 3120 CONEY ISLAND AVE	C Date Incorporated 11/15/2013
b Life/nonlife consolidated return. <input type="checkbox"/>	City or town, state, or province, country, and ZIP or foreign postal code BROOKLYN NY 11235	D Total assets (see Instructions) \$ 213,940
2 Personal holding co. (attach Sch. PH) <input type="checkbox"/>		
3 Personal service corp. (see Instructions) <input type="checkbox"/>		
4 Schedule M-3 attached <input type="checkbox"/>	E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change	

Income

Deductions (See instructions for limitations on deductions.)

Tax, Refundable Credits, and Payments

Sign
Here**Paid
Preparer
Use Only**

1a Gross receipts or sales	1a 2,480,789	1c 2,480,789
b Returns and allowances	1b	2,480,789
c Balance. Subtract line 1b from line 1a		1c 2,480,789
2 Cost of goods sold (attach Form 1125-A)		2 1,875,271
3 Gross profit. Subtract line 2 from line 1c		3 605,518
4 Dividends (Schedule C, line 19)		4
5 Interest		5
6 Gross rents		6
7 Gross royalties		7
8 Capital gain net income (attach Schedule D (Form 1120))		8
9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9
10 Other income (see instructions—attach statement)		10
11 Total income. Add lines 3 through 10 ►		11 605,518
12 Compensation of officers (see instructions—attach Form 1125-E)		12 95,420
13 Salaries and wages (less employment credits)		13 236,196
14 Repairs and maintenance		14 0
15 Bad debts		15
16 Rents		16 158,133
17 Taxes and licenses		17 194,148
18 Interest		18 13,500
19 Charitable contributions		19
20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		20 11,141
21 Depletion		21
22 Advertising		22 0
23 Pension, profit-sharing, etc., plans		23
24 Employee benefit programs		24
25 Domestic production activities deduction (attach Form 8903)		25
26 Other deductions (attach statement) Other Deductions Statement		26 127,857
27 Total deductions. Add lines 12 through 26 ►		27 836,395
28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.		28 -230,877
29a Net operating loss deduction (see instructions)	29a	
b Special deductions (Schedule C, line 20)	29b	
c Add lines 29a and 29b		29c
30 Taxable income. Subtract line 29c from line 28. See instructions		30 -230,877
31 Total tax (Schedule J, Part I, line 11)		31
32 Total payments and refundable credits (Schedule J, Part II, line 21)		32
33 Estimated tax penalty. See instructions. Check if Form 2220 is attached		33
34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed		34
35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid		35
36 Enter amount from line 35 you want: Credited to 2018 estimated tax ►		Refunded ► 36

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

PRESIDENT

May the IRS discuss this return
with the preparer shown below?
See Instructions. Yes No

Signature of officer

Date

Title

Paid Preparer Use Only	Print/Type preparer's name MARINA LERNER	Preparer's signature MARINA LERNER	Date 01/28/2019	Check <input type="checkbox"/> If self-employed	PTIN P00084823
	Firm's name ► McLAN ACCOUNTING LLC			Firm's EIN	
	Firm's address ► 4121 18 AVE. BROOKLYN NY 11218			Phone no.	(718) 871-8250

For Paperwork Reduction Act Notice, see separate instructions.

Form **1120** (2017)

Schedule C	Dividends and Special Deductions (see instructions)	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see Instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Total. Add lines 1 through 8. See instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4 ►			
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b ►			

Schedule J Tax Computation and Payment (see instructions)**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions ► <input type="checkbox"/>	2	
2	Income tax. Check if a qualified personal service corporation. See Instructions ► <input type="checkbox"/>	3	
3	Alternative minimum tax (attach Form 4626)	4	
4	Add lines 2 and 3		
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit from Form 8834 (see instructions)	5b	
c	General business credit (attach Form 3800)	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e	6	
7	Subtract line 6 from line 4	7	
8	Personal holding company tax (attach Schedule PH (Form 1120))	8	
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c	
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
f	Other (see instructions—attach statement)	9f	
10	Total. Add lines 9a through 9f	10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	11	

Part II—Payments and Refundable Credits

12	2016 overpayment credited to 2017	12	
13	2017 estimated tax payments	13	
14	2017 refund applied for on Form 4466	14	()
15	Combine lines 12, 13, and 14	15	
16	Tax deposited with Form 7004	16	
17	Withholding (see instructions)	17	
18	Total payments. Add lines 15, 16, and 17	18	
19	Refundable credits from:		
a	Form 2439	19a	
b	Form 4136	19b	
c	Form 8827, line 8c	19c	
d	Other (attach statement—see instructions)	19d	
20	Total credits. Add lines 19a through 19d	20	
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32	21	

Schedule K Other Information (see instructions)

1	Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ►	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ► 722410		
b	Business activity ► EXPRESSO BAR		
c	Product or service ► SERVICES		X
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ►		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		X
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X

Schedule K Other Information (continued from page 3)

5	At the end of the tax year, did the corporation:			<input type="checkbox"/>	<input checked="" type="checkbox"/>
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.					
(i) Name of Corporation		(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock	
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.					
(i) Name of Entity		(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital	
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316. If "Yes," file Form 5452, Corporate Report of Nondividend Distributions. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.					
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter:					
(a) Percentage owned ► _____ and (b) Owner's country ► _____					
(c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ► _____					
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ► <input type="checkbox"/> If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.					
9 Enter the amount of tax-exempt interest received or accrued during the tax year ► \$ _____					
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ► _____ 1					
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ► <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.					
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) ► \$ 13,038					
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ► \$ _____					
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions. If "Yes," complete and attach Schedule UTP.					
15a Did the corporation make any payments in 2017 that would require it to file Form(s) 1099? If "Yes," did or will the corporation file required Forms 1099? _____					
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?					
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?					
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?					
19 During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?					

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
	Assets	(a)	(b)	(c)	(d)
1	Cash		6,500.		10,119.
2a	Trade notes and accounts receivable	()		()	
b	Less allowance for bad debts				
3	Inventories		19,830.		109,850.
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets	122,080.		122,080.	
b	Less accumulated depreciation	(88,254.)	33,826.	(99,395.)	22,685.
11a	Depletable assets	()		()	
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)	97,612.		97,612.	
b	Less accumulated amortization	(28,514.)	69,098.	(38,326.)	59,286.
14	Other assets (attach statement)		12,000.		12,000.
15	Total assets		141,254.		213,940.
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders		138,542.		231,406.
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)		36,782.		247,481.
22	Capital stock: a Preferred stock	200.		200.	200.
b	Common stock		200.		200.
23	Additional paid-in capital				
24	Retained earnings—Appropriated (attach statement)				
25	Retained earnings—Unappropriated		-34,270.		-265,147.
26	Adjustments to shareholders' equity (attach statement)				
27	Less cost of treasury stock	()		()	
28	Total liabilities and shareholders' equity		141,254.		213,940.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See Instructions.

1	Net Income (loss) per books	-230,877.	7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest \$ _____	
2	Federal income tax per books		8	Deductions on this return not charged against book income this year (itemize): a Depreciation . . . \$ _____ b Charitable contributions \$ _____	
3	Excess of capital losses over capital gains		9	Add lines 7 and 8	
4	Income subject to tax not recorded on books this year (itemize):		10	Income (page 1, line 28)—line 6 less line 9	-230,877.
5	Expenses recorded on books this year not deducted on this return (itemize): a Depreciation . . . \$ _____ b Charitable contributions . \$ _____ c Travel and entertainment . \$ _____				
6	Add lines 1 through 5	-230,877.			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	-34,270.	5	Distributions: a Cash	
2	Net income (loss) per books	-230,877.	b	Stock	
3	Other increases (itemize): _____		c	Property	
4	Add lines 1, 2, and 3	-265,147.	6	Other decreases (itemize): _____	
			7	Add lines 5 and 6	
			8	Balance at end of year (line 4 less line 7)	-265,147.

Form 1125-A(Rev. October 2016)
Department of the Treasury
Internal Revenue Service**Cost of Goods Sold**

OMB No. 1545-0123

► Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.
► Information about Form 1125-A and its instructions is at www.irs.gov/form1125a.Name **WISE ESPRESSO BAR CORP** Employer identification number

1	19,830
2	1,965,291
3	
4	
5	0
6	1,985,121
7	109,850
8	1,875,271

1	Inventory at beginning of year	.....
2	Purchases	.....
3	Cost of labor	.....
4	Additional section 263A costs (attach schedule)	.....
5	Other costs (attach schedule)	supplies
6	Total. Add lines 1 through 5	.....
7	Inventory at end of year	.....
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	.....

9a Check all methods used for valuing closing inventory:

- (i) Cost
 (ii) Lower of cost or market
 (iii) Other (Specify method used and attach explanation.) ►

b	Check if there was a writedown of subnormal goods	► <input type="checkbox"/>
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)	► <input type="checkbox"/>
d	If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO	.....	9d <input type="checkbox"/>
e	If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions**Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. If you are a qualifying taxpayer or a qualifying small business taxpayer (defined below), you can adopt or change your accounting method to account for inventoriable items in the same manner as materials and supplies that are not incidental.

Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method).

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, you can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See the Instructions for lines 2 and 7.

For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on adopting or changing to this method of accounting, see Form 3115, Application for Change in Accounting Method, and its Instructions.

Qualifying taxpayer. A qualifying taxpayer is a taxpayer that, (a) for each prior tax year ending after December 16, 1998, has average annual gross receipts of \$1 million or less for the 3 prior tax years, and (b) its business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2001-10, 2001-2 I.R.B. 272.

Qualifying small business taxpayer. A qualifying small business taxpayer is a taxpayer that, (a) for each prior tax year

ending on or after December 31, 2000, has average annual gross receipts of \$10 million or less for the 3 prior tax years, (b) whose principal business activity is not an ineligible activity, and (c) whose business is not a tax shelter (as defined in section 448(d)(3)). See Rev. Proc. 2002-28, 2002-18 I.R.B. 815.

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property by a corporation for use in its trade or business or in an activity engaged in for profit.

See the discussion on section 263A uniform capitalization rules in the Instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

Form **1125-E**

{Rev. October 2016}

Department of the Treasury
Internal Revenue Service

Compensation of Officers

OMB No. 1545-0123

- Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.
- Information about Form 1125-E and its separate instructions is at www.irs.gov/form1125e.

Name <u>WISE ESPRESSO BAR CORP</u>	Employer Identification number
---------------------------------------	--------------------------------

Note: Complete Form 1125-E only if total receipts are \$500,000 or more. See Instructions for definition of total receipts.

Form 8879-C**IRS e-file Signature Authorization for Form 1120**

OMB No. 1545-0123

Department of the Treasury
Internal Revenue ServiceFor calendar year 2017, or tax year beginning Nov 1, 2017, ending Oct 31, 2018**2017**

- Do not send to the IRS. Keep for your records.
 ► Go to www.irs.gov/Form8879C for the latest information.

Name of corporation

Employer identification number

WISE ESPRESSO BAR CORP

Part I Tax Return Information (Whole dollars only)

1	Total income (Form 1120, line 11)	1	605,518.
2	Taxable income (Form 1120, line 30)	2	-230,877.
3	Total tax (Form 1120, line 31)	3	
4	Amount owed (Form 1120, line 34)	4	
5	Overpayment (Form 1120, line 35)	5	

Part II Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2017 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

- I authorize _____ to enter my PIN

--	--	--	--

 as my signature
 ERO firm name do not enter all zeros
- on the corporation's 2017 electronically filed income tax return.
- As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2017 electronically filed Income tax return.

Officer's signature ► _____ Date ► _____ Title ► PRESIDENT

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

1	2	1	9	4	4	4	1	2	1	1
---	---	---	---	---	---	---	---	---	---	---

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ► _____ Date ► 01/28/2019

**ERO Must Retain This Form — See Instructions
 Do Not Submit This Form to the IRS Unless Requested To Do So**

Form 4562**Depreciation and Amortization**

(Including Information on Listed Property)

OMB No. 1545-0172

2017Attachment
Sequence No. 179Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

WISE ESPRESSO BAR CORP

► Go to www.irs.gov/Form4562 for instructions and the latest information.

Business or activity to which this form relates

Form 1120 Line 20

Identifying number

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	510,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12 ► 13	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2017	17	11,141.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► <input type="checkbox"/>		

Section B—Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	11,141.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--	----------------------------------	--	----------------------------	--	---------------------------	------------------------------	----------------------------------	------------------------------------

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions). **25**

26 Property used more than 50% in a qualified business use:

	%							
	%							
	%							

27 Property used 50% or less in a qualified business use:

	%			S/L -				
	%			S/L -				
	%			S/L -				

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1. **28**

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1. **29**

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (don't include commuting miles)	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6						
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2017 tax year (see instructions):					
43 Amortization of costs that began before your 2017 tax year				43	9,812.
44 Total. Add amounts in column (f). See the instructions for where to report				44	9,812.

Form 1120
Schedule I

Other Assets

2017

Name as Shown on Return <u>WISE ESPRESSO BAR CORP</u>	Employer Identification No.	
Other Current Assets:	Beginning of tax year	End of tax year
Totals to Form 1120, Schedule L, line 6		
Other Investments:	Beginning of tax year	End of tax year
Totals to Form 1120, Schedule L, line 9		
Other Assets:	Beginning of tax year	End of tax year
Security Deposit Rent	12,000.	12,000.
Totals to Form 1120, Schedule L, line 14		

Form 1120
Schedule L

Other Liabilities and Adjustments to Shareholders' Equity

2017

Name WISE ESPRESSO BAR CORP	Employer Identification No.	
Other Current Liabilities:	Beginning of tax year	End of tax year
Totals to Form 1120, Schedule L, line 18		
Other Liabilities:	Beginning of tax year	End of tax year
AMEX CR CD	0.	0.
CHASE CR CD**1357	29,900.	0.
CITIBANK CR CD	901.	0.
AMEX BRC	0.	241,500.
CHASE CR CD**9102	5,981.	5,981.
Totals to Form 1120, Schedule L, line 21	36,782.	247,481.
Retained Earnings – Appropriated:	Beginning of tax year	End of tax year
Totals to Form 1120, Schedule L, line 24		
Adjustments to Shareholders' Equity:	Beginning of tax year	End of tax year
Totals to Form 1120, Schedule L, line 26		

IRS e-file Authentication Statement**2017**

► Keep for your records

Name(s) Shown on Return
WISE ESPRESSO BAR CORP

Employer ID No.

A – Practitioner PIN Authorization

QuickZoom to the Federal Information Worksheet to enter PIN information ➔

Please indicate how the taxpayer(s) PIN(s) are entered into the program.

Officer entered PIN X
ERO entered Officer's PIN **B – Signature of Electronic Return Originator****ERO Declaration:**

I declare that the information contained in this electronic tax return is the information furnished to me by the corporation. If the corporation furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the corporation. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

I am signing this Tax Return by entering my PIN below.ERO's PIN (EFIN followed by any 5 numbers) EFIN121944 Self-Select PIN 41211**C – Signature of Officer****Perjury Statement:**

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2017 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure:

I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

Electronic Funds Withdrawal Consent (if applicable):

I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self-selected PIN below.Officer's PIN 41214
Date 01/23/2019

Form 1120, Line 29a

Net Operating Loss Worksheet**2017**

Name <u>WISE ESPRESSO BAR CORP</u>	Employer Identification Number
---------------------------------------	--------------------------------

CURRENT LAW: Two year carryback, twenty year carryover

NOL Carryover Year	A Carryover	B Less Carrybacks/ Carryovers	C Adjusted Carryover
2016			
2015	10,892.		10,892.
2014			
2013	2,146.		2,146.
2012			
2011			
2010			
2009			
2008			
2007			
2006			
2005			
2004			
2003			
2002			
2001			
2000			
1999			
1998			
1997			
Total new law	13,038.		13,038.

OLD LAW: Three year carryback, fifteen year carryover

NOL Carryover Year	A Carryover	B Less Carrybacks/ Carryovers	C Adjusted Carryover
2011			
2010			
2009			
2008			
2007			
2006			
2005			
2004			
2003			
2002			
2001			
2000			
1999			
1998			
1997			
Total old law			

WISE ESPRESSO BAR CORP

Net Operating Loss Summary

NOL Carryover Year	A NOL Carryover Available	B Deduction Allowed in Current Year	C Adjustment Under Section 172(b)(2)	D Remaining Carryover 20 Years	E Remaining Carryover 15 Years*
2016					
2015	10,892.			10,892.	
2014					
2013	2,146.			2,146.	
2012					
2011					
2010					
2009					
2008					
2007					
2006					
2005					
2004					
2003					
2002					
2001					
2000					
1999					
1998					
1997					
Totals	13,038.			13,038.	
Less: Carryover expiring due to 20-year limitation					
Less: Carryover expiring due to 15-year limitation					
Add: Current year net operating loss					230,877.
Less: Carryback of current year net operating loss					
Net operating loss carryover to next year.					243,915.

WISE ESPRESSO BAR CORP

1

Additional information from your 2017 Federal Corporation Tax Return**Form 1120: US Corporation Income Tax Return****Other Deductions****Continuation Statement**

Description	Amount
ACCOUNTING	1,360
AMORTIZATION	9,812
AUTOMOBILE AND TRUCK EXPENSE	14,571
BANK CHARGES	9,257
CLEANING	300
INSURANCE	4,758
LEGAL AND PROFESSIONAL	850
OFFICE EXPENSE	1,175
TELEPHONE	3,035
UTILITIES	67,685
WEBSITE	3,766
PROF. SVC.	10,700
EXTERMINATING	588
Total	127,857

SMART WORKSHEET FOR: Form 1120: US Corporation Income Tax Return**Line 17A****Itemization Statement**

Description	Amount
NYS CORP TAX	1,863.
NYC CORP TAX	517.
Total	2,380.

SMART WORKSHEET FOR: Form 1120: US Corporation Income Tax Return**Line 17C****Itemization Statement**

Description	Amount
FICA	25,369.
SUTA	2,493.
FUTA	707.
Total	28,569.

SMART WORKSHEET FOR: Form 1120: US Corporation Income Tax Return**Line 17D****Itemization Statement**

Description	Amount
NYS SALES TAX	163,199.
Total	163,199.